STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1933

BEGIN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE FOURTH DAY OF JANUARY, A. D. 1933

PUBLISHED BY AUTHORITY

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THE OBSERVER PRINTING HOUSE, INC.
1933
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for 1933-1935

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R. L. Harris .................................................. Speaker of House of Representatives .... Person

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A. H. Graham .................................................. Lieutenant-Governor .......... Orange
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Baxter Durham .................................................. Auditor ........ Wake
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Dennis G. Brummitt ........................................... Attorney-General .......... Granville

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Heriot Clarkson ........................................... Associate Justice .......... Mecklenburg
George W. Connor ........................................... Associate Justice .......... Wilson
W. J. Brogden .................................................. Associate Justice .......... Durham

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Frank A. Daniels ........................................... Fourth District .......... Wayne-Goldsboro
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T. B. Finley ........................................... Seventeenth District .......... Wilkes-Wilkesboro
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P. A. McElroy ........................................... Nineteenth District .......... Madison-Marshall
Felix E. Alley, Sr. ........................................... Twentieth District .......... Haywood-Waynesville

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G. Vernon Cowper ........................................... Eastern Division .......... Lenoir-Kinston
Frank S. Hill ........................................... Western Division .......... Cherokee-Murphy

2435538
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Herbert R. Leary ........................................ First District ........................................ Chowan-Edenton
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Jno. M. Queen ............................................ Twentieth District ................................... Haywood-Waynesville

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A. L. Fletcher ............................................ Commissioner ............................................ Ashe

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State Library

Miss Carrie L. Broughton ................................ Librarian ............................................... Wake
## GENERAL ASSEMBLY

### SENATORS

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### Senate Officers

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### Representatives

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<td>R. L. Harris</td>
<td>Roanoke</td>
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<tr>
<td>Jack Edwards</td>
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<td>E. G. Flanagan</td>
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<td>J. S. MasseNburg</td>
<td>Tryon</td>
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</tr>
<tr>
<td>NeRic C. EnGleN</td>
<td>Trinity</td>
<td>Randolph</td>
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<tbody>
<tr>
<td>D. Emerson Scarborough</td>
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<tr>
<td>Marshall A. Thompson</td>
<td>Maxton</td>
<td>Robeson</td>
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<tr>
<td>Ernest Graham</td>
<td>Red Springs</td>
<td>Robeson</td>
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<tr>
<td>Mrs. Lillie M. Mebane</td>
<td>Spray</td>
<td>Rockingham</td>
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<tr>
<td>H. N. Binford</td>
<td>Madison</td>
<td>Rockingham</td>
</tr>
<tr>
<td>Walter Murphy</td>
<td>Salisbury</td>
<td>Rowan</td>
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<tr>
<td>J. W. Bean</td>
<td>Spencer</td>
<td>Rowan</td>
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<tr>
<td>Clarence Griffin</td>
<td>Forest City</td>
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<tr>
<td>Dr. J. M. Lee</td>
<td>Newton Grove</td>
<td>Sampson</td>
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<tr>
<td>D. L. McLachlin</td>
<td>Wagram</td>
<td>Scotland</td>
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<tr>
<td>J. A. Groves</td>
<td>Albemarle</td>
<td>Stanly</td>
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<td>Albert R. Phillips</td>
<td>Dalton</td>
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<td>C. H. Haynes</td>
<td>Mt. Airy</td>
<td>Surry</td>
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<tr>
<td>J. P. Randolph</td>
<td>Bryson City</td>
<td>Swain</td>
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<td>M. W. Galloway</td>
<td>Brevard</td>
<td>Transylvania</td>
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<td>C. W. Tate</td>
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<td>R. F. Beasley</td>
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<td>O. S. Falkner</td>
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<tr>
<td>W. Brantley Womble</td>
<td>Raleigh</td>
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<tr>
<td>Chas. B. Aycock</td>
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<tr>
<td>Dr. S. E. Douglass</td>
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<tr>
<td>J. A. Dowtin</td>
<td>Warrenton</td>
<td>Warren</td>
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<tr>
<td>C. E. Mizzell</td>
<td>Roper</td>
<td>Washington</td>
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<tr>
<td>Robt T. Greer</td>
<td>Blowing Rock</td>
<td>Watauga</td>
</tr>
<tr>
<td>Thos. O'Berry</td>
<td>Goldsboro</td>
<td>Wayne</td>
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<tr>
<td>J. R. Aycock</td>
<td>Fremont</td>
<td>Wayne</td>
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<tr>
<td>Charles H. Cowles</td>
<td>Wilkesboro</td>
<td>Wilkes</td>
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<tr>
<td>F. W. Boswell</td>
<td>Wilson, R. F. D.</td>
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</tr>
<tr>
<td>T. R. Eaton</td>
<td>Yadkinville</td>
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</tr>
<tr>
<td>Charles Hutchins</td>
<td>Burnsville</td>
<td>Yancey</td>
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#### HOUSE OFFICERS

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<thead>
<tr>
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<tbody>
<tr>
<td>R. L. Harris</td>
<td>Speaker</td>
<td>Roxboro</td>
</tr>
<tr>
<td>Thad Earle</td>
<td>Clerk of the House</td>
<td>Winton</td>
</tr>
<tr>
<td>Miss Rosa B. Mund</td>
<td>Engrossing Clerk</td>
<td>Concord</td>
</tr>
<tr>
<td>John H. McKinnon</td>
<td>Reading Clerk</td>
<td>Red Springs</td>
</tr>
<tr>
<td>C. M. Higgins</td>
<td>Sergeant-at-Arms</td>
<td>Salisbury</td>
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<tr>
<td>Edmund B. Norvell</td>
<td>Chief Clerk</td>
<td>Murphy</td>
</tr>
<tr>
<td>John P. Cooper</td>
<td>Assistant</td>
<td>Raleigh</td>
</tr>
<tr>
<td>Ulrich Mallison</td>
<td>Assistant</td>
<td>Morehead City</td>
</tr>
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<td>2. An act to amend section 7663 of the Consolidated Statutes, relating to the distribution of Statutes</td>
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<td>3. An act to regulate the terms of the Superior Court of Beaufort County</td>
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<td>6. An act to amend chapter 3, Public Laws of 1929, reducing the compensation of the clerks and other employees of the General Assembly twenty per cent</td>
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<td>7. An act to amend section 1, chapter 176, of the Public Laws of 1931, relating to the zoning of certain properties so as to include Forsyth County in the list of exempted counties</td>
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<tr>
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<tr>
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<td>11. An act to regulate lobbying</td>
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<td>39. An act to amend chapter one hundred forty-five of the Public Laws of one thousand nine hundred thirty-one so as to repeal the sixty day minimum term for commitment to district prison camps</td>
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<td>48. An act to amend section 3907 of the Consolidated Statutes of 1919, relating to fees of Register of Deeds in Scotland County</td>
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<td>49. An act to provide for the appointment of guardians of the estate under certain conditions</td>
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<td>50. An act to amend chapter three hundred thirty-eight, section one, Public Laws of one thousand nine hundred thirty-one, relating to the awarding of contracts by boards or officers of local governmental units until competitive bids are received therefor</td>
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<td>53. An act to provide for free privilege license for the blind to transact business in this State</td>
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<td>54. An act to amend chapter 441 of the Public Laws of 1931, relative to certain special taxes in Duplin, Dare, Avery and other Counties</td>
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<td>58. An act to amend chapter 88, Public Laws 1915, relating to eradication of hog cholera in Wilson County</td>
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<tr>
<td>60. An act to amend section 6442 of the Consolidated Statutes of 1919 and to require casualty and surety insurance companies to make deposits</td>
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<td>61. An act to amend section 3484 of the Consolidated Statutes of North Carolina relating to railroad policemen</td>
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<td>88. An act to repeal chapter one hundred fifty-seven, Public Laws of one thousand nine hundred twenty-seven, chapter two hundred sixty-seven, Public Laws of one thousand nine hundred twenty-nine, and chapter four hundred fifty-seven, Public Laws of one thousand nine hundred thirty-one, and any and all other laws relating to and providing for a tax commission</td>
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<tr>
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<td>65</td>
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171. An act to permit the Commissioner of Motor Vehicles to advance the date for the reduction in motor vehicle taxes now provided for April 1, 1933

172. An act to amend chapter two, Public Laws of one thousand nine hundred twenty-one, and all acts amendatory thereof and additional thereto; and chapter one hundred thirty of the Consolidated Statutes and all acts amendatory thereof and additional thereto; and to provide for the Consolidation of the State Prison Department and State Highway Commission into a single department to be known as State Highway and Public Works Commission

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174. An act to amend section 48, of Chapter 277 of the Public Laws of North Carolina, session 1919, relating to Civil Jurisdiction of Recorder's Court

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amendatory acts thereto, particularly chapter three hundred thirty-six of the Public Laws of one thousand nine hundred thirty-one, so as to change the rates for automobiles, trucks, truck tractors, trailers, semi-trailers and busses," and being committee substitute for House Bill No. four hundred forty-six

534. An act to authorize the director of the Division of Purchase and Contract to exchange the automobile now owned by the State of North Carolina and allotted to the Governor for another automobile whenever in his judgment same is necessary

535. An act to prevent fraud and deception in the sale of rebuilt electric storage batteries and prescribing penalties for violation thereof

536. An act to amend Senate Bill number 180 entitled, "An act to allow the counties, municipalities and other governing agencies to refund tax sale certificates," ratified March 27, 1933

537. An act to regulate the distribution of public funds and collect license fees in certain counties in North Carolina

538. An act to amend Senate Bill 318, being "An act to improve the sanitary conditions of the manufacture of bedding," ratified May 3rd, 1933, so as to exempt Edgecombe, Wilson and Lenoir Counties

539. An act supplemental to and amendatory of House Bill No. 1232, it being, "An act to appoint justices of the peace for the several counties of North Carolina," ordered enrolled May 13, 1933

540. An act to allow persons in Cherokee, Haywood, Henderson, Jackson, Macon, Rutherford and Transylvania Counties to come under the provisions of House Bill number 1321 of the 1933 session of the General Assembly of North Carolina relating to bank deposits and the payment of debts and other obligations

541. An act to amend Senate Bill No. 589, relating to closed banks in certain counties

542. An act to prevent kidnapping in the State of North Carolina, and fixing the penalty for kidnapping a human being

543. An act to amend section 162 of the Budget Revenue Bill of 1933, concerning the chain store tax covering departments in a department store

544. An act to consolidate under the motor vehicle bureau in the Department of Revenue all activities of the State relating to the registration and licensing of motor vehicles, the inspection of gasoline and other petroleum products, the collection of gasoline taxes, and the enforcement of the motor vehicle laws

545. An act creating an agricultural and breeders' association for the County of Rowan on approval by the voters of said county
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CHAP. 559. An act to release and remit tax penalties heretofore imposed by the County of Rowan and all municipalities in said county. (Applicable also to Alexander, Ashe, Avery, Beaufort, Bertie, Bladen, Buncombe, Camden, Carteret, Caswell, Catawba, Chatham, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Davie, Duplin, Durham, Franklin, Gates, Greene, Harnett, Haywood, Hertford, Hoke, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, McDowell, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Perquimans, Person, Pitt, Robeson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Vance, Wake, Warren, Wayne, Wilkes, Yadkin, Yancey Counties.) 913

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CONSTITUTION
OF THE
STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

ARTICLE I
DECLARATION OF RIGHTS

That the great, general and essential principles of liberty, and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

SECTION 1. The equality and rights of men. That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

SEC. 2. Political power and government. That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

SEC. 3. Internal government of the State. That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

SEC. 4. That there is no right to secede. That this State shall ever remain a member of the American Union; that the people thereof are a part of the American Nation; that there

The equality and rights of men.

Political power and government.

Internal government of the State.

That there is no right to secede.
is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union or to sever said Nation, ought to be resisted with the whole power of the State.

SEC. 5. Of allegiance to the United States government. That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

SEC. 6. Public debt; bonds issued under ordinance of Convention of 1868, '68-'69, '69-'70, declared invalid; exception. The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

SEC. 7. Exclusive emoluments, etc. No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

SEC. 8. The legislative, executive and judicial powers distinct. The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

SEC. 9. Of the power of suspending laws. All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

SEC. 10. Elections free. All elections ought to be free.
SEC. 11. *In criminal prosecutions.* In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against, himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment, or impeachment.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

SEC. 17 the land.* No person ought to be taken, imprisoned, or dispossessed of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.
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Habeas corpus.

SEC. 21. Habeas corpus. The privileges of the writ of habeas corpus shall not be suspended.

Property qualification.

SEC. 22. Property qualification. As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Representation and taxation.

SEC. 23. Representation and taxation. The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.

Militia and the right to bear arms.

SEC. 24. Militia and the right to bear arms. A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.

Right of the people to assemble together.

SEC. 25. Right of the people to assemble together. The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Religious liberty.

SEC. 26. Religious liberty. All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Education.

SEC. 27. Education. The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Elections should be frequent.

SEC. 28. Elections should be frequent. For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Recurrence to fundamental principles.

SEC. 29. Recurrence to fundamental principles. A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Hereditary emoluments, etc.

SEC. 30. Hereditary emoluments, etc. No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.
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SEC. 31. Perpetuities, etc. Perpetuities and monopolies are contrary to the genius of a free State and ought not to be allowed.

SEC. 32. Ex post facto laws. Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no ex post facto law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

SEC. 33. Slavery prohibited. Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby forever prohibited within the State.

SEC. 34. State boundaries. The limits and boundaries of the State shall be and remain as they now are.

SEC. 35. Courts shall be open. All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay.

SEC. 36. Soldiers in time of peace. No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

SEC. 37. Other rights of the people. This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

ARTICLE II

LEGISLATIVE DEPARTMENT

SECTION 1. Two branches. The legislative authority shall be vested in two distinct branches, both dependent on the people, to-wit: a Senate and House of Representatives.

SEC. 2. Time of assembling. The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

SEC. 3. Number of Senators. The Senate shall be composed of fifty Senators, biennially chosen by ballot.

SEC. 4. Regulations in relation to districting the State for Senators. The Senate Districts shall be so altered by the General Assembly, at the first session after the return of every
 enumeration by order of Congress, that each Senate District shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate District, unless such county shall be equitably entitled to two or more Senators.

SEC. 5. Regulations in relation to apportionment of representatives. The House of Representatives shall be composed of one hundred and twenty Representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts of the Senate are hereinbefore directed to be laid off.

SEC. 6. Ratio of representation. In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

SEC. 7. Qualifications for senators. Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

SEC. 8. Qualifications for representatives. Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

SEC. 9. Election of officers. In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be viva voce.
SEC. 10. Powers in relation to divorce and alimony. The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

SEC. 11. Private laws in relation to names of persons, etc. The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

SEC. 12. Thirty days' notice shall be given anterior to passage of private laws. The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days' notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

SEC. 13. Vacancies. If vacancies shall occur in the General Assembly by death, resignation, or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

SEC. 14. Revenue. No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each House respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

SEC. 15. Entails. The General Assembly shall regulate entails in such a manner as to prevent perpetuities.

SEC. 16. Journals. Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly.

SEC. 17. Protest. Any member of either House may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reasons of his dissent entered on the journal.

SEC. 18. Officers of the House. The House of Representatives shall choose their own Speaker and other officers.

SEC. 19. President of the Senate. The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided.
Sec. 20. Other Senatorial officers. The Senate shall choose its other officers and also a Speaker (pro tempore) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor.

Sec. 21. Style of the acts. The style of the acts shall be: "The General Assembly of North Carolina do enact."

Sec. 22. Powers of the General Assembly. Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place.

Sec. 23. Bills and resolutions to be read three times, etc. All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses.

Sec. 24. Oath of members. Each member of the General Assembly, before taking his seat, shall take an oath of affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives.

Sec. 25. Terms of office. The terms of office for Senators and members of the House of Representatives shall commence at the time of their election.

Sec. 26. Yeas and nays. Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Sec. 27. Election for members of the General Assembly. The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Sec. 28. Pay of members and officers of the General Assembly. The members of the General Assembly for the term of their office shall receive a salary for their services of six hundred dollars each. The salaries of the presiding officers of the two houses shall be seven hundred dollars each: Provided, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members
shall receive eight dollars per day each, and the presiding officers of the two houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days, the members and officers shall serve thereafter without pay.

Sec. 29. Limitations upon power of General Assembly to enact private or special legislation. The General Assembly shall not pass any local, private or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to non-navigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private, or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

Sec. 30. The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

Article III

Executive Department

Section 1. Officers of the Executive Department; terms of office. The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same
time and places and in the same manner as members of the General Assembly are elected. This term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: Provided, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

SEC. 2. Qualifications of Governor and Lieutenant-Governor. No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

SEC. 3. Returns of elections. The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

SEC. 4. Oath of office for Governor. The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

SEC. 5. Duties of Governor. The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

SEC. 6. Reprieves, commutations, and pardons. The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially
Communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

Sec. 7. Annual reports from officers of Executive Department and of public institutions. The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Sec. 8. Commander-in-chief. The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Sec. 9. Extra sessions of General Assembly. The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Sec. 10. Officers whose appointments are not otherwise provided for. The Governor shall nominate, and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

Sec. 11. Duties of the Lieutenant-Governor. The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Sec. 12. In case of impeachment of Governor, or vacancy caused by death or resignation. In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or, in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease.
or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

SEC. 13. **Duties of other executive officers.** The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

SEC. 14. **Council of State.** The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

SEC. 15. **Compensation of executive officers.** The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

SEC. 16. **Seal of State.** There shall be a seal of the State, which shall be kept by the Governor, and used by him, as
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occasion may require, and shall be called “The Great Seal of the State of North Carolina.” All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with “The Great Seal of the State,” and signed by the Governor, and countersigned by the Secretary of State.

SEC. 17. Department of Agriculture, Immigration, and Statistics. The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

ARTICLE IV
JUDICIAL DEPARTMENT

SECTION 1. Abolishes the distinction between actions at law and suits in equity, and feigned issues. The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

SEC. 2. Division of judicial powers. The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

SEC. 3. Trial court of impeachment. The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

SEC. 4. Impeachment. The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.
Sec. 5. Treason against the State. Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Sec. 6. Supreme court justices. The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Sec. 7. Terms of the Supreme Court. The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Sec. 8. Jurisdiction of Supreme Court. The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Sec. 9. Claims against the State. The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Sec. 10. Judicial districts for Superior Courts. The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Sec. 11. Residences of judges, rotation in judicial districts, and special terms. Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said dis-
district; and the General Assembly may by general laws provide
for the selection of special or emergency judges to hold the
Superior Courts of any county, or district, when the judge
assigned thereto, by reason of sickness, disability, or other
cause, is unable to attend and hold said court, and when no
other judge is available to hold the same. Such special or
emergency judges shall have the power and authority of regu-
lar judges of the Superior Courts, in the courts which they
are so appointed to hold; and the General Assembly shall
provide for their reasonable compensation.

SEC. 12. Jurisdiction of courts inferior to Supreme Court. The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which right-
fully pertains to it as a coordinate department of the govern-
ment; but the General Assembly shall allot and distribute
that portion of this power and jurisdiction which does not
pertain to the Supreme Court among the other courts pre-
scribed in this Constitution or which may be established by
law, in such manner as it may deem best; provide also a
proper system of appeals; and regulate by law, when neces-
sary, the methods of proceeding in the exercise of their powers
of all the courts below the Supreme Court, so far as the same
may be done without conflict with other provisions of this
Constitution.

SEC. 13. In case of waiver of trial by jury. In all issues
of fact, joined in any court, the parties may waive the right
to have the same determined by a jury; in which case the
finding of the judge upon the facts shall have the force and
effect of a verdict by a jury.

SEC. 14. Special courts in cities. The General Assembly
shall provide for the establishment of special courts, for the
trial of misdemeanors, in cities and towns, where the same
may be necessary.

SEC. 15. Clerk of the Supreme Court. The Clerk of the
Supreme Court shall be appointed by the Court, and shall
hold his office for eight years.

SEC. 16. Election of Superior Court Clerk. A Clerk of the
Superior Court for each county shall be elected by the qual-
ified voters thereof, at the time and in the manner prescribed
by law for the election of members of the General Assembly.

SEC. 17. Term of office. Clerks of the Superior Courts shall
hold their offices for four years.

SEC. 18. Fees, salaries, and emoluments. The General As-
sembly shall prescribe and regulate the fees, salaries, and
emoluments of all officers provided for in this article; but the
salaries of the judges shall not be diminished during their continuance in office.

SEC. 19. What laws are, and shall be, in force. The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

SEC. 20. Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc. Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

SEC. 21. Election, terms of office, etc., of justices of the Supreme and judges of the Superior Courts. The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

SEC. 22. Transaction of business in the Superior Courts. The Superior Courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

SEC. 23. Solicitors for each judicial district. A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf on the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

SEC. 24. Sheriffs and coroners. In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there
shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Sec. 25. Vacancies. All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Sec. 26. Terms of office of first officers. The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Sec. 27. Jurisdiction of justices of the peace. The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to the justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto, he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file same with the clerk of the Superior Court for his county.
SEC. 28. Vacancies in office of justices. When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

SEC. 29. Vacancies in office of Superior Court Clerk. In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

SEC. 30. Officers of other courts inferior to Supreme Court. In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

SEC. 31. Removal of judges of the various courts for inability. Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

SEC. 32. Removal of clerks of the various courts for inability. Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the Clerk of the Supreme Court by the judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.
SEC. 33. Amendments not to vacate existing offices. The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

ARTICLE V

REVENUE AND TAXATION

SECTION 1. Capitation tax; exemptions. The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

SEC. 2. Application of proceeds of State and county capitation tax. The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

SEC. 3. Taxation shall be by uniform rule and ad valorem; exemptions. Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also, all real and personal property, according to its true value in money: Provided, notes, mortgages, and all other evidences of indebtedness, or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars ($8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: Provided, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: Provided, further, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word “home” is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use.
as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: Provided, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than $2,000; to all other persons not less than $1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

SEC. 4. Restrictions upon the increase of the public debt except in certain contingencies. Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

SEC. 5. Property exempt from taxation. Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

SEC. 6. Taxes levied for counties. The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with
the special approval of the General Assembly, which may be
done by special or general act: Provided, this limitation shall
not apply to taxes levied for the maintenance of public
schools of the State for the term required by article nine, sec-
tion three, of the Constitution: Provided, further, the State
tax shall not exceed five cents on the one hundred dollars
value of property.

SEC. 7. Acts levying taxes shall state objects, etc. Every
act of the General Assembly levying a tax shall state the
special object to which it is to be applied, and it shall be
applied to no other purpose.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. Who may vote. Every male person born in the
United States, and every male person who has been natural-
ized, twenty-one years of age, and possessing the qualifications
set out in this article, shall be entitled to vote at any election
by the people in the State, except as herein otherwise provided.

SEC. 2. Qualifications of voters. He shall reside in the State
of North Carolina for one year, and in the precinct, ward, or
other election district, in which he offers to vote four months
next preceding election; Provided, that removal from one pre-
cinct, ward or other election district to another in the same
county shall not operate to deprive any person of the right
to vote in the precinct, ward or other election district from
which he has removed until four months after such removal.
No person who has been convicted, or who has confessed his
guilt in open court upon indictment, of any crime the punish-
ment of which now is, or may hereafter be, imprisonment in
the State's Prison, shall be permitted to vote, unless the said
person shall be first restored to citizenship in the manner
prescribed by law.

SEC. 3. Voters to be registered. Every person offering to
vote shall be at the time a legally registered voter as herein
prescribed and in the manner hereafter provided by law, and
the General Assembly of North Carolina shall enact general
registration laws to carry into effect the provisions of this
article.

SEC. 4. Qualification for registration. Every person pre-
senting himself for registration shall be able to read and write
any section of the Constitution in the English language. But
no male person who was, on January 1, 1867, or at any time
prior thereto, entitled to vote under the laws of any State in
the United States wherein he then resided, and no lineal de-

Acts levying
taxes shall state
objects, etc.

Qualifications
of elector.

Qualifications
of voters.

Qualifications
of electors.

Qualifications
of elector.

General Assembly
to provide registr-
ation laws.

Qualifications
of elector to register
and vote.

Registration of
persons entitled
to vote without
educational
qualifications.
scendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: Provided, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

SEC. 5. Indivisible plan; legislative intent. That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

SEC. 6. Elections by people and General Assembly. All elections by the people shall be by ballot, and all elections by the General Assembly shall be viva voce.

SEC. 7. Eligibility to office; official oath. Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

"I, __________, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as __________. So help me, God."

SEC. 8. Disqualification for office. The following classes of persons shall be disqualified for office. First, all persons who shall deny the being of Almighty God. Second, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

SEC. 9. When this chapter operative. That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.
MUNICIPAL CORPORATIONS

SECTION 1. County officers. In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

SEC. 2. Duty of county commissioners. It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be ex officio clerk of the board of commissioners.

SEC. 3. Counties to be divided into districts. It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

SEC. 4. Townships have corporate powers. Upon the approval of the reports provided for in the foregoing section by the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government and shall be known as townships.

SEC. 5. Officers of townships. In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a large number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

SEC. 6. Trustees shall assess property. The township board of trustees shall assess the taxable property of their townships and make returns to the county commissioners for revision, as may be prescribed by law. The clerk shall be, ex officio, treasurer of the township.

SEC. 7. No debt or loan except by a majority of voters. No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall
any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Sec. 8. No money drawn except by law. No money shall be drawn from any county or township treasury, except by authority of law.

Sec. 9. Taxes to be ad valorem. All taxes levied by any county, city, town, or township shall be uniform and ad valorem upon all property in the same, except property exempted by this Constitution.

Sec. 10. When officers enter on duty. The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

Sec. 11. Governor to appoint justices. The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Sec. 12. Charters to remain in force until legally changed. All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Sec. 13. Debts in aid of the rebellion not to be paid. No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Sec. 14. Powers of General Assembly over municipal corporations. The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

Section 1. Corporations under general laws. No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters,
except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts in like cases as natural persons.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

**ARTICLE IX**

**EDUCATION**

**SECTION 1.** *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

**SEC. 2.** *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

**SEC. 3.** *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.
What property shall be devoted to educational purposes.

SEC. 4. What property devoted to educational purposes. The proceeds of all lands that have been or hereafter may be granted by the United States to this State, and not otherwise, appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State or by the terms of the grant, gift, or devise, shall be paid into the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

SEC. 5. County school fund; proviso. All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this State: Provided, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

SEC. 6. Election of trustees, and provisions for maintenance, of the University. The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises, and endowments thereof in any wise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

SEC. 7. Benefits of the university. The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.
SEC. 8. Board of education. The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education.

SEC. 9. President and secretary. The governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

SEC. 10. Powers of the board. The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered amended, or repealed, they shall not be reënacted by the board.

SEC. 11. First session of the board. The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

SEC. 12. Quorum. A majority of the board shall constitute a quorum for the transaction of business.

SEC. 13. Expenses. The contingent expenses of the board shall be provided by the General Assembly.

SEC. 14. Agricultural department. As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University, a department of agriculture, of mechanics, of mining, and of normal instruction.

SEC. 15. Children must attend school. The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

SECTION 1. Exemptions of personal property. The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.
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SEC. 2. Homestead. Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

SEC. 3. Homestead exemption from debt. The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

SEC. 4. Laborer’s lien. The provisions of sections one and two of this article shall not be so construed as to prevent a laborer’s lien for work done and performed for the person claiming such exemption, or a mechanic’s lien for work done on the premises.

SEC. 5. Benefit of widow. If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

SEC. 6. Property of married women secured to them. The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised, and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

SEC. 7. Husband may insure his life for the benefit of wife and children. The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors. And the policy shall not be subject to claims of creditors of the insured during the life of the insured, if the insurance issued is for the sole use and benefit of the wife and/or children.
How deed for homestead may be made. Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

ARTICLE XI

PUNISHMENTS, PENAL INstitutions AND PUBLIC CHARITIES

SECTION 1. Punishments; convict labor; proviso. The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: Provided, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.

SEC. 2. Death punishment. The object of punishment being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

SEC. 3. Penitentiary. The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.

SEC. 4. Houses of correction. The General Assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.

SEC. 5. Houses of refuge. A house or houses of refuge may be established whenever the public interests may require it, for the correction and instruction of other classes of offenders.
The sexes to be separated.

Provision for the poor and orphans.

Orphan houses.

Inebriates and idiots.

Deaf-mutes, blind and insane.

Self-supporting.

Who are liable to militia duty.

Proviso.

Organizing, etc.

ARTICLE XII

MILITIA

Section 1. Who are liable to militia duty. All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: Provided, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

Sec. 2. Organizing, etc. The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.
SEC. 3. Governor commander-in-chief. The Governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrections, and to repel invasion.

SEC. 4. Exemptions. The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

ARTICLE XIII
AMENDMENTS

SECTION 1. Convention, how called. No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly.

SEC. 2. How the Constitution may be altered. No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

ARTICLE XIV
MISCELLANEOUS

SECTION 1. Indictments. All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution.

SEC. 2. Penalty for fighting duel. No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State.
Sec. 3. Drawing money. No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Sec. 4. Mechanic's lien. The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Sec. 5. Governor to make appointments. In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Sec. 6. Seat of government. The seat of government in this State shall remain at the city of Raleigh.

Sec. 7. Holding office. No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: Provided, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

Sec. 8. Intermarriage of whites and negroes prohibited. All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.
Abuses in assessments and contracting debts by municipal corporations, general assembly to prevent. A. 8, S. 4.

Actions at law and equity suits, no distinctions. A. 4, S. 1.

Pending when constitution took effect. A. 4, S. 20.


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PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1933
H.B. 6  
CHAPTER 1

AN ACT TO REDUCE THE COMPENSATION OF ALL STATE OFFICERS ELECTED AT THE ELECTION NOVEMBER 8, 1932, FIFTEEN PER CENT OF THE PRESENT SALARIES.

The General Assembly of North Carolina do enact:

SECTION 1. That the compensation of all State officers elected at the general election held November 8, 1932, upon their taking office for the terms to which they were elected, shall be fifteen per cent less than the respective salaries at present fixed for said offices.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of January, A. D. 1933.

H.B. 9  
CHAPTER 2

AN ACT TO AMEND SECTION 7663 OF THE CONSOLIDATED STATUTES, RELATING TO THE DISTRIBUTION OF STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and sixty-three of the Consolidated Statutes be and the same is hereby amended by striking out the words “to the state library, two copies” in lines fourteen and fifteen of said section and inserting in lieu thereof the words “to the state library, twenty copies.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
SEC 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 7th day of January, A. D. 1933.

S.B. 8
CHAPTER 3
AN ACT TO REGULATE THE TERMS OF THE SUPERIOR COURT OF BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1443 of the Consolidated Statutes of North Carolina and the amendments thereto, prescribing the time for holding the Superior Courts of Beaufort County, be and the same are hereby repealed and the following substituted:

Beaufort—Seventh Monday before the first Monday in March for two weeks, the first week for Criminal Cases only, and the second week for Criminal and Civil Cases; Second Monday before the first Monday in March for two weeks for Civil Cases only; Second Monday after the first Monday in March for Criminal Cases only, no Grand Jury to be drawn for this term; Fifth Monday after the first Monday in March for Civil Cases only; Ninth Monday after the first Monday in March for two weeks for Civil Cases only; Sixth Monday before the first Monday in September for Capital Felonies and Jail Cases and Submissions and Consent Judgments and Decrees in Criminal Causes and for trials of Civil Cases; Fourth Monday after the first Monday in September to continue for two weeks for Civil Cases only; Ninth Monday after the first Monday in September for Criminal Cases and consent trials and Decrees in Civil Cases; Thirteenth Monday after the first Monday in September for Civil Cases only.

SEC. 2. That Chapter 167, Public Laws of 1929, prescribing the time for the holding of the Courts of Pasquotank County, be and the same is hereby amended as follows:

By striking out the words "for the trial of criminal and civil business" at the end of Section 1 of said Act, and inserting in lieu thereof the words, "the first week for civil business and the second week for criminal business."

SEC. 3. That this Act shall be in force from and after its ratification.
Ratified this the 12th day of January, A. D. 1933.
H.B. 112  CHAPTER 4

AN ACT TO REPEAL SECTION 2 OF SENATE BILL 8, RELATIVE TO THE SUPERIOR COURTS OF PASQUOTANK AND BEAUFORT COUNTIES, SAID BILL HAVING BEEN PASSED AND RATIFIED JANUARY 11, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, and every part thereof, of Senate Bill number eight, passed and ratified January eleventh of this term, be and the same is hereby repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 16th day of January, A. D. 1933.

H.B. 19  CHAPTER 5

AN ACT FIXING THE COMPENSATION OF PRESIDENTIAL ELECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3878 of the Consolidated Statutes be, and the same is, hereby stricken out and the following enacted in lieu thereof, so that said section shall hereafter read as follows:

"3878. Presidential Electors. Presidential electors shall receive, for their attendance at the meeting of said electors in the city of Raleigh, the sum of $10.00 (Ten dollars) per day and traveling expenses at the rate of 5¢ (five cents) per mile in going to and returning from said meeting."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 17th day of January, A. D. 1933.
H.B. 8  
CHAPTER 6  
AN ACT TO AMEND CHAPTER 3, PUBLIC LAWS OF 1929, REDUCING THE COMPENSATION OF THE CLERKS AND OTHER EMPLOYEES OF THE GENERAL ASSEMBLY TWENTY PER CENT.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter three of the Public Laws of nineteen hundred twenty-nine be amended to read as follows:

"Section 1. That a new section be added to article two of chapter seventy-one of the Consolidated Statutes of one thousand nine hundred and nineteen, to read as follows:

"The Principal Clerks of the General Assembly and Chief Clerk appointed by Secretary of State in the Enrolling Office and Chief Engrossing clerks of the House and Senate shall be allowed the sum of six dollars per day during the Session of the General Assembly, and mileage at the rate of five cents per mile from their homes to Raleigh and return. The Secretary to the Speaker of the House of Representatives, the Secretary to the Lieutenant Governor, the Sergeant-at-Arms, the assistants to the Engrossing Clerks, the Assistant Clerks to the Principal Clerks, and the Assistant Sergeant-at-Arms of the General Assembly, and the assistants appointed by the Secretary of State to supervise the enrolling of bills and resolutions, the Reading Clerks of the General Assembly shall receive the sum of five dollars per day, and mileage at the rate of five cents per mile from their homes to Raleigh and return. The clerks to all committees which by the rules of either House of the General Assembly are entitled to clerks, shall receive four dollars per day during the Session of the General Assembly, and mileage at the rate of five cents per mile from their homes to Raleigh and return. The Chief Page of the House of Representatives and Senate shall receive three dollars and fifty cents per day during the Session of the General Assembly and mileage at the rate of five cents per mile from their homes to Raleigh and return. All other pages authorized by either of the two houses shall receive two dollars and one-half per day during the Session of the General Assembly and mileage at the rate of five cents per mile from their homes to Raleigh and return. All laborers of the first class authorized by law or the rules of either the House of Representatives or the Senate shall receive three dollars per day during the Session of the General Assembly and all mileage at the rate of five cents per mile from their homes to Raleigh and return, and laborers of the second class the sum of two dollars per day and mileage at the rate of five cents per mile from their homes to Raleigh and return."
SEC. 2. All laws, and clauses of laws, parts of laws, rules or regulations of either House of Representatives or Senate other than section three thousand eight hundred and fifty-five, of the Consolidated Statutes, and chapter one hundred and thirty of the Public Laws of nineteen hundred and twenty-three in conflict with this act, are hereby repealed and declared null and void.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1933.

H.B. 164

CHAPTER 7

AN ACT TO AMEND SECTION 1, CHAPTER 176, OF THE PUBLIC LAWS OF 1931, RELATING TO THE ZONING OF CERTAIN PROPERTIES SO AS TO INCLUDE FORSYTH COUNTY IN THE LIST OF EXEMPTED COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter one hundred and seventy-six, of the Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended, by striking out the word "and" in line twenty-two between the words "Cleveland and Wayne," and inserting after the word "Wayne," in said line the words "and Forsyth."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1933.
S.B. 50  

CHAPTER 8

AN ACT TO AMEND CHAPTER ONE HUNDRED OF THE PUBLIC LAWS OF NINETEEN HUNDRED TWENTY-SEVEN RELATING TO THE CREATION, GOVERNMENT, MAINTENANCE AND OPERATION OF SANITARY DISTRICTS AND PRESCRIBING THE POWERS OF SUCH DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section 5 of section 7, chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out all of sub-section 5 and the following enacted as a substitute therefor:

"5. To acquire, either by purchase, condemnation or otherwise and hold real and personal property, easements, rights-of-way and water rights in the name of the district within and/or without the corporate limits of the district, necessary or convenient for the construction or maintenance of the works of the district."

SEC. 2. That section 7 of chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by adding after sub-section 8 two additional sub-sections to be numbers 9 and 10 to read as follows:

"9. (a) To contract with any person, firm, corporation, city, town, village or political subdivision of the State both within and/or without the corporate limits of the district to supply raw water without charge to said person, firm, corporation, city, town, village or political subdivision of the State in consideration of said person, firm, corporation, city, town, village or political subdivision permitting the contamination of its source of water supply by discharging sewage therein and to construct all improvements necessary or convenient to effect the delivery of said water at the expense of the district, when in the opinion of the Sanitary District Board it will be for the best interest of the district and subject to the approval of the State Board of Health.

"(b) To contract with any person, firm, corporation, city, town, village or political subdivision of the State within and/or without the corporate limits of the district to supply raw and/or filtered water to said person, firm, corporation, city, town, village, or political subdivision of the State where the service is available: Provided, however, that for service supplied outside the corporate limits of the district, the Sanitary District Board may fix a different rate from that charged within the corporate limits but shall in no case be liable for damages for a failure to furnish a sufficient supply of water.
“10. After the final approval and adoption of the plan as set forth in Section 13 of Chapter 100, Public Laws, session 1927, and the election as provided in Section 14 of said Chapter 100, Public Laws, session 1927, and subject to the approval of the State Board of Health, to adopt a plan different from that adopted by said board and heretofore or hereafter voted upon by the qualified voters of the district, where the newly-adopted plan would not in the opinion of said board and the State Board of Health constitute a material deviation from the original plan, which new plan may provide among other things for the construction of a water line for the supply of any person, firm, corporation, city, town, village or political subdivision of the State either within and/or without the corporate limits of the district instead of a sewage disposal line and other improvements, where the change in said plans would permit the disposal of sewage at a point nearer the district either within and/or without the corporate limits, thereby contaminating the prevailing water supply of the person, firm, corporation, city, town, village or political subdivision of the State to whom the water is to be supplied and would effect a saving to the district, and to reappropriate for carrying out the new plan a sufficient amount of bond money heretofore appropriated by the vote of the qualified voters of the district to pay the costs of construction of the plan thereafter adopted.”

Sec. 3. That Section 9 of Chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by adding immediately after the word “easement” and before the word “for” in line three thereof, the following: “within and/or without the corporate limits of the district” and by adding immediately after the word “easement” and before the word “and” in line seven thereof, the following: “within and/or without the corporate limits of the district.”

Sec. 4. That Section 16 of Chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by adding another paragraph at the end of said Section 16, to read as follows:

“In the event the proceeds from the sale of the bonds shall be in excess of the amount necessary to complete the costs of the completed works of the district and pay the interest and principal due on said bonds before the placing into service of the works of the district and the collection of taxes levied or to be levied for that purpose, then the Sanitary District Board shall be required to purchase with said surplus, at par and accrued interest, any part of the outstanding issue of said bonds.”

Sec. 5. That Section 20 of Chapter 100, Public Laws of one thousand nine hundred and twenty-seven, be amended by strik-
ing out the period in line six, inserting a comma, and after the word "district" and before the word "any" adding the following: "and provided said service charges and rates would not be unreasonable, to include in said service charges and rates an amount sufficient to pay the principal and interest maturing on the outstanding bonds of the district and thereby make the project self-liquidating."

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of January, A. D. 1933.

S.B. 14

CHAPTER 9

AN ACT TO AMEND THE VITAL STATISTICS LAW AS TO REGISTRATION OF BIRTHS AND DEATHS AND TO PERMIT THE STATE BOARD OF HEALTH TO CONSOLIDATE, ABOLISH AND CREATE REGISTRATION DISTRICTS AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. Chapter seventy-nine (79) of the Public Laws of one thousand nine hundred and thirty-one (1931) is hereby repealed.

SEC. 2. The Consolidated Statutes of North Carolina, section seven thousand and ninety-three (7093), is hereby amended by striking out all of said section after the word "death" in line three down to and including the words "still birth" in line seven, and inserting in lieu thereof the following:

"... but only one certificate shall be required of such birth and death, which shall be filed with the local registrar, the certificate to contain, in place of the name of the child, the words 'still birth.'"

SEC. 3. The State Board of Health shall have authority to abolish or consolidate existing registration districts, and/or create new districts when, in the judgment of the board, economy and efficiency and the interests of the public service may be promoted thereby;

And the said board shall have authority and power to designate and appoint the whole-time health officer of the county as registrar for that county, or fractional part or parts thereof, when such action shall be deemed wise. In such case, the fees accruing from the vital statistics registration service, where such service is performed by the county health officer under
such appointment, shall be used by the local board of health in its discretion for health service.

SEC. 4. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 24th day of January, A. D. 1933.

H.B. 64  CHAPTER 10
AN ACT TO AMEND SECTION ONE OF CHAPTER SIXTEEN OF THE PUBLIC-LOCAL LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO PENALTY FOR PUBLIC DRUNKENNESS IN SWAIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter sixteen of the Public-Local Laws of one thousand nine hundred and twenty-seven be, and the same is hereby, repealed and the following inserted in lieu thereof:

"Section 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes, Volume One, be, and the same is hereby, amended by making the following punishment apply to Swain County: 'By a fine of not less than five dollars or more than fifty dollars or by imprisonment for not more than thirty days, in the discretion of the court.'"

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of January, A. D. 1933.

H.B. 59  CHAPTER 11
AN ACT TO REGULATE LOBBYING.

The General Assembly of North Carolina do enact:

SECTION 1. That every person, corporation or association which employs any person to act as counsel or agent to promote or oppose in any manner the passage by the General Assembly of any legislation affecting the pecuniary interests of any individual, association or corporation as distinct from those of the whole people of the State, or to act in any manner as a legislative counsel or agent in connection with any such
Registration of lobbyists.

Secretary of State to keep legislative docket for registration.

How to register.

Docket to be public record.

Contingent fees prohibited.

Written authority from employer to be filed.

Detailed statement of expenses to be filed.

To be public record.

Going upon floor of houses during session prohibited.

legislation, shall, within one week after the date of such employment, cause the name of the person so employed, to be entered upon a legislative docket as hereinafter provided. It shall also be the duty of the person so employed to enter or cause to be entered his name upon such docket. Upon the termination of such employment such fact may be entered opposite the name of any person so employed either by the employer or employee.

SEC. 2. The Secretary of State shall prepare and keep the legislative docket for the uses provided in this act. In such docket shall be entered the name, occupation or business, and business address of the employer, the name, residence and occupation of the person employed, the date of employment or agreement therefor, the length of time that the employment is to continue, if such time can be determined, and the subject or subjects of legislation to which the employment relates. Such docket shall be a public record and open to the inspection of any citizen at any time during the regular business hours of the office of the Secretary of State.

SEC. 3. No person shall be employed as a legislative counsel or agent for a compensation dependent, in any manner, upon the passage or defeat of any proposed legislation or upon any other contingency connected with the action of the General Assembly, or of either branch thereof, or any committee thereof.

SEC. 4. Legislative counsel and agents required to have their names entered upon the legislative docket shall file with the Secretary of State within ten days after the date of making such entry a written authorization to act as such, signed by the person or corporation employing them.

SEC. 5. Within thirty days after the final adjournment of the General Assembly every person, corporation or association, whose name appears upon the legislative docket of the session, shall file with the Secretary of State a complete and detailed statement, sworn to before a notary public or justice of the peace by the person making the same, or in the case of a corporation by its president or treasurer, of all expenses paid or incurred by such person, corporation or association, in connection with promoting or opposing in any manner the passage by the General Assembly of any legislation coming within the terms of this act. Such statements shall be in such form as shall be prescribed by the Secretary of State and shall be open to public inspection.

SEC. 6. It shall be unlawful for any person, employed for a pecuniary consideration to act as legislative counsel or agent, as defined by this act, to go upon the floor of either house of the General Assembly while the same is in session, except upon invitation of such house.
SEC. 7. The provisions of this act shall not apply to any county, city, town or municipality, but shall apply to the executive officers of all other corporations who undertake, in such capacity, to perform services as legislative counsel or agent for such corporations, regardless of whether they receive additional compensation for such services.

SEC. 8. That any legislative counsel or agent, and any employer of such legislative counsel or agent, violating any provision of this act, shall be guilty of a misdemeanor and upon conviction, shall be fined not less than fifty nor more than one thousand dollars, or imprisoned not exceeding two years, or both.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 25th day of January, A. D. 1933.

H.B. 14  CHAPTER 12
AN ACT TO REPEAL CHAPTER 161 OF THE PUBLIC LAWS OF 1929, BEING "AN ACT TO REQUIRE ADVANCE NOTICE OF FIVE DAYS WITH RESPECT TO ISSUING MARRIAGE LICENSE."

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 161 of the Public Laws of 1929, being "An act to require advance notice of five days with respect to issuing marriage license" be, and the same is hereby, repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 73  CHAPTER 13
AN ACT TO AMEND SECTION 1802 OF THE CONSOLIDATED STATUTES, RELATING TO THE COMPETENCY OF TESTIMONY BY WIFE AGAINST A HUSBAND IN CRIMINAL PROSECUTIONS FOR THE ABANDONMENT OF CHILDREN.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and two of the Consolidated Statutes be, and the same is hereby, amended by inserting the words "and/or his children" after the word "wife," as said word appears for the second time in line eleven of said section.
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Sec. 2. That the wife shall be competent to make affidavit and testify in applications for peace warrants against the husband.

Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 75 CHAPTER 14

AN ACT RELATING TO THE HOLDING OF THE SUPERIOR COURTS OF DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred sixty-nine, Public Laws of nineteen hundred twenty-three, be, and the same is hereby, amended by striking out the words “one week” as they appear in the eighth and eleventh lines of the subdivision of section one of that chapter relating to Davidson County, and by inserting the words “two weeks” in lieu of the words so stricken out.

Sec. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

H.B. 110 CHAPTER 15

AN ACT TO PROHIBIT THE PRACTICING OF LAW BY REGISTERS OF DEEDS, BEING AN AMENDMENT TO CHAPTER FOUR, SECTION 198, OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter four, section one hundred and ninety-eight of the Consolidated Statutes be, and the same is hereby, amended by inserting in line two thereof after the word “courts” the words “nor Register of Deeds.”

Sec. 2. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

Sec. 3. That this act shall be and remain in full force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.
CHAPTER 16
AN ACT TO AMEND SECTION 65 (a) OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO PAYMENT TO CLERK OF SUMS NOT EXCEEDING THREE HUNDRED DOLLARS DUE INTESTATES, MAKING THE SAME APPLY TO WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-five (a) of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting after the word “Watauga” in line eleven of said section the word “Wilson.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1933.

CHAPTER 17
AN ACT TO AMEND SECTION 5192 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO LICENSE FEES OF BUILDING AND LOAN ASSOCIATION AGENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred and ninety-two of the Consolidated Statutes of North Carolina be amended by adding at the end thereof a new sentence as follows: “The fee for such license shall be $2.50, to be paid to the Insurance Commissioner at the time the certificate is issued; and no other license or fee shall be required for said business of an agent or solicitor so licensed.”

SEC. 2. That all laws and clauses of laws in conflict here-with are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.
CHAPTER 18
AN ACT TO AMEND SECTION 5184 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

Section 1. That section five thousand one hundred and eighty-four of the Consolidated Statutes of North Carolina be amended so that said section as amended shall read as follows:

"Section 5184. Power to borrow money. Any such association may in its certificate of incorporation, constitution or by-laws authorize the board of directors from time to time to borrow money, and the board of directors may from time to time, by resolution adopted by a vote of at least two-thirds of all the directors and duly recorded on the minutes, borrow money for the association on such terms and conditions as they may deem proper; but the total amount of money so borrowed shall at no time exceed thirty per centum of the gross assets of such association, and the same shall be used for no other purpose than to make loans to members in regular course of business or to pay maturing series of stock. In order to secure obligations for money borrowed under the provisions of this section, any such association may assign its notes, bonds and mortgages and/or other property, including the right to repledge the shares of stock pledged as collateral security, without securing the consent of the owner thereto, as security for the repayment of its indebtedness as evidenced by its bond, obligation or note given for such borrowed money."

Sec. 2. That all laws and clauses of laws in conflict here-with are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

CHAPTER 19
AN ACT TO AMEND CHAPTER 93 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SUBCHAPTER 1, RELATING TO BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

Section 1. That chapter 93 of the Consolidated Statutes of North Carolina, subchapter 1, be amended by inserting a new section after section 5175, as follows:
"Section 5175 (b). Annual meetings. The annual meeting of any such association shall be held at such time and place as shall be fixed in the notice of said meeting. There shall be published once a week for two weeks preceding such meeting, in a newspaper published in the county or town where the association has its principal office, a notice, signed by the secretary, of such meeting, and the time and place where the same is to be held: and such further notice shall be given as the charter or by-laws of the association may require. Notice of special meetings of shareholders shall be given in a like manner. Unless otherwise provided, twenty-five shareholders, present in person or represented by proxy, shall constitute a quorum at any regular or special shareholders' meeting. If no newspaper be published in the county or town in which any association has its principal office, then the notice above provided may be published by posting same at a conspicuous place in the office of the association, and a like notice at the door of the county court house.

Sec. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.B. 48 CHAPTER 20
AN ACT AUTHORIZING BUILDING AND LOAN ASSOCIATIONS OF THIS STATE TO BECOME MEMBERS AND PURCHASE STOCK OF THE FEDERAL HOME LOAN BANK.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes of North Carolina be amended by inserting a new section after Section 5175, the new section to be as follows:

"Section 5175 (a). May become members of and hold stock in Federal Home Loan Bank. Any building and loan association heretofore or hereafter organized under the laws of this State may subscribe to, purchase, hold, own and dispose of stock in any Federal Home Loan Bank, and may become members of any such bank authorized by or organized under an Act of Congress entitled ‘The Federal Home Loan Bank Act,’ approved July 22, 1932."

Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.
Sec. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.B. 111

CHAPTER 21

AN ACT TO TRANSFER THE OFFICE OF LEGISLATIVE REFERENCE LIBRARIAN TO THE DEPARTMENT OF THE ATTORNEY-GENERAL AND TO AMEND SECTION SIX THOUSAND ONE HUNDRED AND FORTY-SEVEN OF CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That the department and office of the Legislative Reference Librarian heretofore existing as a part of the Historical Commission shall be and the same is hereby transferred to the Department of the Attorney-General with all the duties and functions prescribed by section six thousand one hundred and forty-seven (6147) of the Consolidated Statutes.

Sec. 2. That in addition to the duties prescribed by section six thousand one hundred and forty-seven (6147) of the Consolidated Statutes for the Legislative Reference Librarian, the said officer shall act as assistant in the office of the Attorney-General and in addition to the duties required by section six thousand one hundred and forty-seven (6147) of the Consolidated Statutes, shall render to the Attorney-General such assistance as he may be able to give in the conduct and administration of the office and duties of the said Attorney-General, and shall perform such duties as may be assigned to him by the Attorney-General consistent with and not to interfere with the duties now required of him by law.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall be in force from and after the first day of April, 1933.

Ratified this the 27th day of January, A. D. 1933.
S.B. 113  CHAPTER 22

AN ACT TO PROVIDE FOR VOLUNTARY RETURN BY MEMBERS OF THE JUDICIARY OF A PORTION OF THEIR COMPENSATION.

Whereas, in view of the present condition of the State's finances and the economic plight of our people, the Justices of the Supreme Court and the regular and special Judges of the Superior Courts have signified their willingness voluntarily to return to the Treasury $1,000.00 per annum of their compensation, as now fixed by law, for the years 1933 and 1934, notwithstanding the constitutional inhibition against a diminution of their salaries during their continuance in office which prohibition was inserted in the Constitution, not for the benefit of the judges, but as a protection to the people, in order that they might have at all times an independent tribunal for the determination of their rights uninfluenced by any other authority or department of government;

Now, therefore, the General Assembly of North Carolina do enact:

SECTION 1. That beginning with the January payment, 1933, and ending with the December payment, 1934, the Auditor is hereby authorized and directed to issue to each Justice of the Supreme Court and to each regular Judge and each special Judge of the Superior Courts two vouchers representing his monthly stipend and allowance, as now fixed by law, one for $83.33 and the other for the balance.

SEC. 2. That the Treasurer is hereby authorized to receive, by virtue of his office, and accept from each Justice of the Supreme Court and from each regular Judge and each special Judge of the Superior Courts, and to cover into the general fund of the State remittance of $83.33 per month during the years 1933 and 1934, as represented by the smaller voucher provided for in section one of this act.

SEC. 3. That in the event of a vacancy occurring in the office of Chief Justice or Associate Justice of the Supreme Court or regular Judge or special Judge of the Superior Courts, during the effective dates of this act, the successor appointed to such vacancy shall be deemed to be bound by the provisions hereof; and his compensation shall, for the time mentioned herein, be at the same rate per annum as results from the application of this act.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.
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Chapter 23

An act to expedite the trial of criminal cases and to dispense with jury trial therein.

The General Assembly of North Carolina do enact:

Section 1. In all trials in the Superior Courts of this State, wherein the defendant stands charged with an offense not punishable with death, when represented by counsel, it shall be competent for the defendant to waive a trial by jury and to enter a conditional plea of guilty therein, or nolo contendere, if the court shall permit the latter plea; and thereupon, the court may hear and determine the matter, having the evidence recorded, if it be demanded by the defendant before, or at the time of entering plea. Upon the conclusion of the evidence for the State the defendant shall have the right to demur to the evidence, which demurrer shall have the same force and effect as such demurrers now have in the trial of criminal causes by jury, and in the event said demurrer is overruled, may again demur at the conclusion of all the evidence, with the like force and effect. When objection has been made and exception taken to the overruling of the demurrer, the defendant may appeal from final judgment and sentence of the court notwithstanding the plea theretofore entered.

Section 2. The judge shall pass upon the evidence with due regard of the weight and sufficiency thereof, as the same may be considered by a jury, and if he is satisfied beyond a reasonable doubt that the defendant is guilty, he shall proceed to judgment and sentence upon the plea entered, and dispose of the case in like manner as upon conviction by a jury. If he is not so satisfied, he shall cause the plea to be stricken out and a verdict of not guilty entered: Provided, however, that, upon such plea, the judge hearing the matter may find the defendant guilty of any count or charge or degree of offense covered by the indictment or warrant, in the same manner as the jury may have been permitted to find in case of jury trial.

Section 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Section 4. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.
H.B. 129  CHAPTER 24

AN ACT TO PROVIDE FOR SERVICE OF PROCESS ON ALL UNINCORPORATED ORGANIZATIONS, ASSOCIATIONS AND/OR SOCIETIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section number four hundred and eighty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding another section thereto as follows: "Every unincorporated, fraternal, beneficial organization, fraternal benefit order, association and/or society issuing certificates and/or policies of insurance, whether foreign or domestic, now or hereafter doing business in this State, shall be subject to service of process, in the same manner as is now or hereafter provided for service of process on corporations: Provided, this act shall only apply in actions concerning such certificates and/or policies of insurance."

SEC. 2. That all laws and/or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. If any portion and/or part of this act shall be held unconstitutional, the portion and/or part not unconstitutional shall remain in full force and effect, and the unconstitutional portion and/or part shall be regarded as excised.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

H.B. 43  CHAPTER 25

AN ACT FOR THE RELIEF OF MECKLENBURG COUNTY AND FOR THE ADMISSION OF DAVID NATTER TO THE STATE HOSPITAL FOR THE INSANE AT MORGANTON, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Whereas, David Natter is an alien and insane and it is unknown what County he is a citizen of, and by reason of his dangerous character has for a period of nineteen months been confined in the common jail of Mecklenburg County, and said County has been unable to dispose of him.

SEC. 2. That the proper authorities of the State Hospital for the Insane at Morganton, N. C., be and they are hereby authorized and directed to receive and keep to the same extent as if he was a resident of North Carolina,
the said David Natter until he may be discharged according to law.

Sec. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 4. That this act shall be in force from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

S.B. 44 CHAPTER 26
AN ACT TO AMEND SECTION 5177 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred and seventy-seven of the Consolidated Statutes of North Carolina be amended so that same shall hereafter read as follows:

"Section 5177. Different classes of shares; dividends; reserve fund. Every building and loan association doing business in this State shall be authorized to issue as many series or classes and kinds of shares and at such stated periods as may be provided for in its charter or by-laws; provided, the dividends on paid-up stock shall be less than the association is earning, and such stock may have the right to share in the dividends between the rate paid and the earned per centum. Every association shall at all times have on hand, investments in obligations of the United States Government or the Government of the State of North Carolina, or stock in the Federal Home Loan Bank, or bonds issued by the Federal Home Loan Bank, or on deposit in such bank or banks as may have been approved by a majority of the entire board of directors, an amount equal to at least five per centum of the aggregate amount of paid-up stock outstanding, as shown by the books of the association. When the aggregate of investment or funds in hand or on deposit as herein provided falls below the amount required under this section, the association shall make no new real estate loans until the required amount has been accumulated; provided that the refinancing, recasting or renewal of loans previously made, and/or loans made as a result of foreclosure sales under instruments held by the interested building and loan association, shall not be considered as new loans within the meaning of this section."
SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.B. 266 CHAPTER 27

AN ACT TO CLARIFY THE STATUTES, PROVIDING THAT STOCKHOLDERS OF CLOSED BANKS SHALL BE REQUIRED TO PAY ONLY ONE STOCK ASSESSMENT.

Whereas, chapter four, Public Laws of nineteen hundred and twenty-one, chapter fifty-six Extra Session Public Laws of nineteen hundred and twenty-one, chapter two hundred and seventeen Public Laws of nineteen hundred and twenty-five, and chapter one hundred and thirteen Public Laws of nineteen hundred and twenty-seven provide for assessment of stockholders in case of closed Banks, and

Whereas, certain Banks in Buncombe County were closed and permitted by the Commissioner of Banks in North Carolina to re-open under certain conditions, and

Whereas, certain such Banks have been, or may be, required to close again; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That, in every case where a Bank has closed in the County of Buncombe, North Carolina, since the first day of December nineteen hundred and thirty, and later has been permitted to re-open for the resumption of business under regulations specified by the Commissioner of Banks, and the stockholders have prior to the passage of this act voluntarily paid a stock assessment or assessments in cash equal to the par value of their stock, it is hereby declared to be the intent of the Statutes of North Carolina governing assessment of stockholders that, if any such Bank has closed or does close again within three (3) years of its reopening date, and in the meantime has made no new loans thereby diminishing its assets, then the stockholders who have previously paid voluntary stock assessments are deemed to have satisfied the law in that respect, and shall not be required to pay a second or further stock assessment.

SEC. 2. This act shall be applicable only to Buncombe County.
Sec. 3. That all laws and clauses of laws in conflict are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.B. 36  CHAPTER 28

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN LINCOLN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes of North Carolina be amended as follows:

Add at the end of said section the following clause, to-wit:

"That all that portion of said section after the word 'collected' in line three thereof, shall not apply to Lincoln County."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1933.

H.B. 48  CHAPTER 29

AN ACT TO AMEND SECTION 2334 OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY FOR UNION COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended in so far as the same applies to Union County by adding at the end thereof the following paragraph:

"A grand jury for Union County shall be selected at each January term of the Superior Court in the usual manner by the presiding Judge, which said grand jury shall serve for a period of one year from the time of their selection."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of February, A. D. 1933.

S.B. 89

CHAPTER 30

AN ACT TO REPEAL CHAPTER ONE HUNDRED FORTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE APPOINTMENT OF AN EXECUTIVE COUNSEL.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-nine, and any and all other acts, laws, and clauses of laws relating to and providing for the appointment of an executive counsel, and/or relating to and providing for any salary or compensation for said executive counsel, or making appropriations for the conduct of the office or position of executive counsel be, and they are, hereby repealed, and the said position of executive counsel is hereby abolished.

SEC. 2. This act shall not have the effect to reinstate or reenact chapter twenty-nine, Public Laws of one thousand nine hundred twenty-five, or any other act or law repealed by said chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-nine.

SEC. 3. That all records and documents relating and appertaining to the position or office of executive counsel shall be immediately transferred to the Governor's office, there to be safely stored and kept.

SEC. 4. That all laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

SEC. 5. This act shall be in effect from and after the adjournment of the General Assembly of 1933.

Ratified this the 3rd day of February, A. D. 1933.
S.B. 91  CHAPTER 31

AN ACT TO AMEND CHAPTER SIXTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, PROVIDING FOR TRANSFER OF THE DUTIES OF THE DIRECTOR OF LOCAL GOVERNMENT TO THE OFFICE OF THE STATE TREASURER.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven of chapter sixty, Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by inserting after the word “Treasurer” in line three thereof the words “and the Secretary of State;” and by striking out in lines ten, eleven and twelve thereof the sentence “Another of said members so appointed shall be designated by the Governor as Director of Local Government.”; and by striking out in lines fourteen, fifteen and sixteen thereof the sentence “The State Treasurer shall be the Treasurer of the Commission and the Director shall be the Secretary.”, and by inserting in lieu thereof the sentence “The State Treasurer shall be ex-officio Director of Local Government and shall also be the Treasurer and Chairman of the Commission.”; and by striking out in lines sixteen and seventeen thereof the words “a chairman and;” and by striking out in line nineteen the words “except the Director”; and by striking out in lines twenty-three, twenty-four, twenty-five and twenty-six thereof the sentence “The Director shall receive such salary for his services as Director and Secretary as may be determined by the Governor with the approval of the Advisory Budget Commission.”; and by inserting after the word “Director” in line twenty-six thereof the words “shall appoint some competent person as Secretary of the Commission and Assistant to the Director and;” and by adding at the end of said section the following sentence: “The functions of the Local Government Commission and of the Director of Local Government shall be maintained and operated as a separate and distinct division of the Department of the State Treasurer.”

Sec. 2. That section eight of chapter sixty, Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out in line two thereof the word “Director” and by inserting in lieu thereof the words “Secretary of State.”

Sec. 3. That the Director of Local Government is hereby directed to turn over to the State Treasurer all books, records, documents and files which he now has and which relate to the functions of his office.
Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 5. That this act shall be in full force and effect from and after March first, one thousand nine hundred and thirty-three.

Ratified this the 3rd day of February, A. D. 1933.

S.B. 102 CHAPTER 32

AN ACT TO AMEND AND RE-WRITE SECTION 6618 OF THE CONSOLIDATED STATUTES, RELATING TO THE REVOCATION OF LICENSES OF PHYSICIANS.

The General Assembly of North Carolina do enact:

Section 1. That section six thousand six hundred and eighteen (6618) of the Consolidated Statutes be, and the same is, hereby amended and re-written, so that said section shall hereafter read as follows:

"6618. Board may Rescind License. The Board shall have the power to revoke and rescind any license granted by it, when, after due notice and hearing, it shall find that any physician licensed by it has been guilty of grossly immoral conduct, or of producing or attempting to produce a criminal abortion, or, by false and fraudulent representations, has obtained or attempted to obtain, practice in his profession, or is habitually addicted to the use of morphine, cocaine or other narcotic drugs, or has by false or fraudulent representations of his professional skill obtained, or attempted to obtain, money or anything of value, or has advertised or held himself out under a name other than his own, or has advertised or publicly professed to treat human ailments under a system or school of treatment or practice other than that for which he holds a license, or is guilty of any fraud or deceit by which he was admitted to practice, or has been guilty of any unprofessional or dishonorable conduct unworthy of, and affecting, the practice of his profession, or has been convicted in any court, State or Federal, of any felony or other criminal offense involving moral turpitude. Upon the hearing before said Board of any charge involving a conviction of such felony or other criminal offense, a transcript of the record thereof certified by the clerk of the court in which such conviction is had, shall be sufficient evidence to justify the revocation or rescinding of such license. The findings and action of said Board shall, in all such cases and hearings, be final and conclusive. And, for any of the above reasons, the said Board of Medical
Examiners may refuse to issue a license to an applicant. The said Board of Medical Examiners may, in its discretion, restore a license so revoked and rescinded, upon due notice being given and hearing had, and satisfactory evidence produced of reformation of the licentiate."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of February, A. D. 1933.

S.B. 161  CHAPTER 33

AN ACT TO AUTHORIZE THE ISSUANCE OF SCRIPT BY CUMBERLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Treasurer-Accountant, when so authorized and empowered by resolution of the board of County Commissioners, may issue for value the County's negotiable script in payment of Cumberland County vouchers given in satisfaction and settlement of the obligations of said County for services rendered to or purchases made by it, which script shall be payable at a definite date fixed by the County Commissioners but not longer than twelve months from date of issue or when special County stamps of a sum equal to the face amount of the script shall have been affixed thereto, the script to be in denominations of not greater than Ten ($10.00) Dollars. The stamps shall be procured and sold by the Register of Deeds, who shall turn over the proceeds thereof to the Treasurer-Accountant, who shall keep the same separate from other County funds and by him be used solely for the redemption of such stamped script. A stamp of a sum equal to two per centum of the face amount of the script shall be affixed thereto each time the said script is negotiated, but the acceptance of such shall not be obligatory.

SEC. 2. That any person unlawfully forging, counterfeiting or uttering forged or counterfeited script shall be guilty of a felony.

SEC. 3. That this act shall apply only to Cumberland County.

SEC. 4. That section 4183 of the North Carolina Code and all other laws or clauses of laws in conflict herewith are hereby repealed in so far as they apply to Cumberland County.
SEC. 5. That this act shall be in full force and effect from and after its ratification.
Ratified this the 3rd day of February, A. D. 1933.

S.B. 66
CHAPTER 34
AN ACT TO AMEND CHAPTER NINETY-THREE OF THE PUBLIC LAWS OF 1929 RELATING TO ASSESSMENT PLAN OF CERTAIN INSURANCE COMPANIES.
The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-three of the Public Laws of 1929 be amended by striking out, in section one, line eight, the words "three and one-half" and inserting in lieu thereof the word "four," and by striking out, in line nine, the words "the American Experience" and inserting in lieu thereof the words "any recognized."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.
Ratified this the 6th day of February, A. D. 1933.

H.B. 55
CHAPTER 35
AN ACT REGULATING THE HOURS OF WORK FOR WOMEN.
The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, or corporation, proprietor or owner of any retail, or wholesale mercantile establishment or other business where any female help is employed for the purpose of serving the public in the capacity of clerks, salesladies or waitresses and other employees of public eating places to employ or permit to work any female longer than ten hours in any one day or over fifty-five hours in any one week; nor shall any female be employed or permitted to work for more than six hours continuously at any one time without an interval of at least half an hour except where the terms of employment do not call for more than six and a half hours in any one day or period.

SEC. 2. That nothing in this act shall be construed to apply to females whose full time is employed as bookkeepers, cashiers or office assistants or to any establishment that does...
not have in its employment three or more persons at any one time: Provided, further, that this act shall not apply to females employed in any establishments located in any town or city of less than five thousand inhabitants as shown in the Census taken by the United States Government in one thousand nine hundred and thirty.

SEC. 3. Every employer shall post in a conspicuous place in every room of the establishment in which females are employed a printed notice stating the provisions of the act and the hours of labor. The printed form of such notice shall be furnished, upon request, by the Commissioner of Labor.

SEC. 4. That if any portion or section of this act shall be declared invalid then the invalid portion or section shall in no way affect the validity of any other portion or section which can be given effect without such invalid part.

SEC. 5. Any employer of labor violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not exceeding one hundred dollars or imprisonment not exceeding sixty days and each day's work exceeding the said hours shall constitute a separate offense.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after the first day of June, one thousand nine hundred and thirty-three.

Ratified this the 6th day of February, A. D. 1933.

H.B. 78

CHAPTER 36

AN ACT TO ABOLISH DEFICIENCY JUDGMENTS UPON THE FORECLOSURE OF MORTGAGES OR DEEDS OF TRUST TO SECURE THE UNPAID BALANCE OF PURCHASE PRICE OF REAL PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. In all sales of real property by mortgagees and/or trustees under powers of sale contained in any mortgage or deed of trust hereafter executed, or where judgment or decree is given for the foreclosure of any mortgage executed after the ratification of this act to secure payment of the balance of the purchase price of real property, the mortgagee or trustee or holder of the notes secured by such mortgage or deed of trust shall not be entitled to a deficiency judgment on account of such mortgage, deed of trust or obligation secured by the same: Provided, said evidence of
indebtedness shows upon the face that it is for balance of purchase money for real estate: Provided, further, that when said note or notes are prepared under the direction and supervision of the seller or sellers, he, it, or they shall cause a provision to be inserted in said note disclosing that it is for purchase money of real estate; in default of which the seller or sellers shall be liable to purchaser for any loss which he might sustain by reason of the failure to insert said provision as herein set out.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of February, A. D. 1933.

H.B. 235 CHAPTER 37
AN ACT TO AMEND SECTION 730 OF THE CONSOLIDATED STATUTES, AND CHAPTER 58 OF THE PUBLIC LAWS OF 1931, PERMITTING DEPUTY SHERIFFS OF DUPLIN, GRAHAM AND MARTIN COUNTIES TO LAY OFF HOMESTEADS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven hundred and thirty of the Consolidated Statutes of North Carolina be further amended by amending section two of chapter fifty-eight of the Public Laws of nineteen hundred and thirty-one, by changing the period to a comma in the last line of section two, and adding the words “and Duplin, Graham and Martin” after the word “Moore.”

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1933.

S.B. 49 CHAPTER 38
AN ACT RELATING TO THE APPOINTMENT OF RECEIVERS FOR BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That no judge or court shall appoint a receiver for any building and loan association organized and incorporated under the laws of this State unless five days’ advance notice required before appointment of receivers for building and loan associations.
notice of the motion, petition or application for appointment of a receiver shall have been given to such association and to
the Insurance Commissioner of the State.

SEC. 2. That all laws and clauses of laws in conflict here-
with are hereby repealed to the extent of such conflict.

SEC. 3. That this act shall be in force from and after its
ratification.

Ratified this the 8th day of February, A. D. 1933.

S.B. 51

CHAPTER 39

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-
FIVE OF THE PUBLIC LAWS OF ONE THOUSAND
NINE HUNDRED THIRTY-ONE SO AS TO REPEAL
THE SIXTY DAY MINIMUM TERM FOR COMMIT-
MENT TO DISTRICT PRISON CAMPS.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-two of chapter one hundred
forty-five of Public Laws of one thousand nine hundred thirty-
one be, and the same is, hereby amended by striking out
the words and figures "sixty (60)" in line four, and inserting
in lieu thereof the words and figures "thirty (30)."

SEC. 2. That all laws and clauses of laws in conflict with
the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from
and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

S.B. 55

CHAPTER 40

AN ACT TO AMEND SECTION THREE THOUSAND
EIGHT HUNDRED AND NINETY-THREE OF THE
CONSOLIDATED STATUTES OF NORTH CAROLINA
RELATING TO FEES OF WITNESSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred
and ninety-three, of the Consolidated Statutes of North Car-
olina, be amended by changing the period at the end thereof
to a colon and adding thereto the following:

"Provided further, that any sheriff, deputy sheriff, chief
of police, police, patrolman, State highway patrolman, and/or
any other law enforcement officer who receives a salary or
compensation for his services from any source or sources
Section 1. That the general collection of fees, shall prove no attendance, and shall receive no fee as a witness for attending at any superior or inferior criminal court sitting within the territorial boundaries in which such officer has authority to make an arrest.

Section 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Section 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 24

CHAPTER 41

AN ACT RELATING TO, AND LIMITING, LEASING OF OYSTER BEDS IN HYDE COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That the State Department of Conservation and Development and any and all other departments, agencies and officers of this State be, and they are hereby forbidden to grant, transfer, rent, lease or sell to any person, firm, or corporation any oyster beds or lands in the waters of Hyde County.

Section 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Section 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 72

CHAPTER 42

AN ACT TO PROHIBIT THE TAKING OF SHAD FISH FROM THE ATLANTIC OCEAN ALONG THE BORDERS OF BRUNSWICK, NEW HANOVER, PENDER, AND ONSLOW COUNTIES.

The General Assembly of North Carolina do enact:

Section 1. It shall be unlawful for any person, firm or corporation to take shad fish from the waters of the Atlantic Ocean along the coast of Brunswick, New Hanover, Pender and Onslow Counties by any means whatsoever. All of the provisions of this act shall apply to all ocean waters that lie along the coast of said Counties and within the jurisdiction of the State of North Carolina for fish and fisheries.
Violation made misdemeanor.

Punishment.

SEC. 2. That any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof, for the first offense shall be fined not less than five hundred dollars or imprisoned not less than four months; for the second offense shall be fined not less than one thousand dollars, or imprisoned not less than eight months, for each and every offense.

SEC. 3. This act shall go into effect upon ratification hereof. Ratified this the 8th day of February, A. D. 1933.

AN ACT TO ADD DAVIDSON COUNTY, ANSON COUNTY, CARTERET COUNTY, CUMBERLAND COUNTY, DAVIE COUNTY, FORSYTH COUNTY, HARNETT COUNTY, HOKE COUNTY, LEE COUNTY, MOORE COUNTY, WAYNE COUNTY TO CHAPTER 273, PUBLIC LAWS 1929, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS, AND TO AMEND THE SAID LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and seventy-three, Public Laws one thousand nine hundred and twenty-nine, be amended by adding in the ninth line of section two, between the words "Haywood County," the following words: "Davidson County, Anson County, Carteret County, Cumberland County, Davie County, Forsyth County, Harnett County, Hoke County, Lee County, Moore County, Wayne County, Jackson County, Henderson County, Stokes County, Onslow County, Macon County, Currituck County, Chowan County, Vance County, Edgecombe County, Northampton County, Stanley County, Cabarrus County, Mitchell County, Yancey County, Avery County, Alamance County, Franklin County, and Yadkin County."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.
H.B. 200

CHAPTER 44

AN ACT PROHIBITING THE LEASING, OR GRANTING, OF OYSTER BEDS OR OYSTER LANDS IN PAMLICO COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. The State Department of Conservation and Development, and any and all other departments, commissions, agencies and officers of the State be, and they are, hereby forbidden to grant, transfer, rent or lease any of the oyster beds or oyster lands in the waters of Pamlico County to any person, firm or corporation, it being the intent and purpose of this act to preserve and protect said oyster beds and the natural resources therein for the benefit of all the people of the State of North Carolina.

Sec. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of February, A. D. 1933.

H.B. 210

CHAPTER 45

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE TERMS OF COURT FOR CASWELL COUNTY AND ROCKINGHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, (as contained in Volume III of said statutes) and particularly that paragraph relating to and establishing the terms of Superior Courts of Caswell County, be amended by striking out the words “second Monday before the first Monday in September.”

Sec. 2. That section one thousand four hundred and forty-three of the Consolidated Statutes (as contained in Volume III) and particularly that paragraph relating to and fixing the terms of Superior Courts of Rockingham County, be amended by inserting immediately after period in line three of said paragraph, and immediately preceding the words “First Monday before the First Monday in March,” the following: “Second Monday before the First Monday in
Terms set out.

Conflicting laws repealed.

Section 1. That Section 1 of Chapter 277 of the Public Laws of North Carolina, Session of 1931, be, and the same hereby is repealed and the following inserted in lieu thereof:

“Section 1. That there is hereby established in the Governor’s Office under the Budget Bureau a division of personnel, to be under the supervision of the Assistant Director of the Budget, who shall, subject to the provisions of this act, be vested with the powers and authorities and charged with duties and obligations herein described: Provided, that no additional compensation shall be allowed said Assistant Director of the Budget on account of the duties performed hereunder.”

Sec. 2. That Section 2 of Chapter 277, Public Laws of North Carolina, Session of 1931, be, and the same hereby is repealed.
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Sec. 3. That in Chapter 277 of the Public Laws of North Carolina, Session of 1931, wherever the words "Director of Personnel" appear, the same are hereby stricken out and the words "Assistant Director of the Budget" are inserted in lieu thereof.

Sec. 4. That in Section 8 of Chapter 277, Public Laws of North Carolina, Session 1931, in line eleven the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" are inserted in lieu thereof and in line twelve of said section the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" are inserted in lieu thereof.

Sec. 5. That in Section 9 of Chapter 277, Public Laws of North Carolina, Session 1931, in line four the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" inserted in lieu thereof, and in line six the word "Director" is hereby stricken out and the words "Assistant Director of the Budget" inserted in lieu thereof.

Sec. 6. That Section 13 of Chapter 277, Public Laws of North Carolina, Session of 1931, be, and the same hereby is repealed.

Sec. 7. That in Section 16 of Chapter 277, Public Laws of North Carolina, Session 1931, the words "Department of Personnel" are hereby stricken out and the words "division of personnel under the Budget Bureau" are hereby inserted in lieu thereof.

Sec. 8. That this act shall be in full force and effect from and after the first day of April, 1933.

Ratified this the 9th day of February, A. D. 1933.

H.B. 223

CHAPTER 47

AN ACT TO AMEND SECTION 6360 OF THE CONSOLIDATED STATUTES OF 1919 TO PROVIDE FOR SUPERVISION OF CERTAIN ASSESSMENT LIFE INSURANCE ASSOCIATIONS.

The General Assembly of North Carolina do enact:

Section 1. That Section 6360 of the Consolidated Statutes of 1919 be amended by striking out the semi-colon in line eleven (11) and inserting in lieu thereof a comma, and amended further by striking out after the comma thus inserted the following: "But this shall not apply to companies, associations, or orders doing business in not more than two
adjacent counties,” and by adding the following: “Or by depositing with the Insurance Commissioner a bond in an amount of not less than Five Thousand ($5,000) Dollars, issued by any corporate surety company authorized to do business in this State.”

Sec. 2. That said Section be amended further by adding at the end thereof the following: “The provisions of this section shall not apply to the Farmers Mutual Fire Insurance Associations now doing business in the State and restricting their activities to not more than two adjacent counties.”

Sec. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

H.B. 278  CHAPTER 48

AN ACT TO AMEND SECTION 3907 OF THE CONSOLIDATED STATUTES OF 1919, RELATING TO FEES OF REGISTER OF DEEDS IN SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 3907 of the Consolidated Statutes of North Carolina, 1919, be and the same is hereby amended by striking out the word “Scotland” in line four of the first paragraph of said Section and inserting the word “Scotland” in line five of said paragraph.

Sec. 2. That all laws or clauses of laws in conflict herewith are hereby repealed.

Sec. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

S.B. 77  CHAPTER 49

AN ACT TO PROVIDE FOR THE APPOINTMENT OF GUARDIANS OF THE ESTATE UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. When it shall be made to appear to the satisfaction of the Clerk of the Superior Court, or a Judge of the Superior Court having jurisdiction of the appointment of guardians, that any person has disappeared from the com-
munity of his residence, and his whereabouts remains unknown in such community for a period of three (3) months, and cannot, after diligent inquiry, be ascertained; and that such person has property in the State and property rights within its jurisdiction which may be affected by his absence, or may need protection and administration; and that such person has made no provision for the management of his affairs; such Clerk of the Superior Court or Judge of the Superior Court may appoint a guardian of the estate and property of such person as may, by law be done in the case of minors and persons non componis mentis, and with the like powers and duties with respect to such estate.

SEC. 2. The Clerk of the Superior Court of the county of the last residence of such absent person shall have prior right to jurisdiction of such appointment, but the appointment may be made by the Clerk of the Superior Court of any county in the State where such person has property, after the expiration of six months from the time of such disappearance, if no prior appointment has been made.

SEC. 3. The guardian, so appointed, shall have all the powers and duties with respect to the property and estate of such absent person as are now, or may be hereafter, conferred by law upon guardians generally; and before entering into the discharge of the duties of his guardianship, he shall be required to enter into such bond as is now required by law in such cases, for the faithful performance of his trust and for the accounting of the property, moneys and assets of the estate coming into his hands as guardian.

The Public Laws relating to guardianships, and particularly Chapter Forty (40), Consolidated Statutes of North Carolina, entitled "Guardian and Ward," as far as by their terms may be applicable, and as far as they are not modified by this Act, shall apply to guardians so appointed.

SEC. 4. In addition to the powers given to guardians under the general laws of the State, such guardians may, by approval of the court, apply funds in his hands to the satisfaction of obligations of such absent person, renew notes and other obligations, pledge property for loans necessary in carrying on or liquidation of the affairs of such absent person; cause lands to be cultivated, where such business was previously carried on, and make such contracts with reference thereto as he may deem to the best interest of the estate, and, under the direction of the court and with its approval, continue to operate any business or business enterprise of such person, and make such contracts, agreements and settlements in reference thereto as may be necessary, or to the best interests of the estate.
SEC. 5. Upon the return of such absent person, and within six months from the filing of the petition by such person to be restored to his property and to the management of his estate, the Clerk of the Superior Court having jurisdiction of the said guardianship shall require a settlement of the estate by the guardian so appointed, and shall cause to be turned over to him all of the said estate then in the hands of the said guardian, after the payment of such reasonable costs and commissions as may be authorized by law, and, upon the filing of a financial account by the said guardian, he shall be discharged.

SEC. 6. No action shall be maintained against such guardian, or the sureties on his bond, by reason of his appointment, taking over and managing the property of such absent person, or any of his acts with respect to the said estate, where it appears that they were done under authority of this Act, but only for recovery because of the misconduct in office or bad faith of such guardian, or the waste of the assets of the estate through mismanagement, amounting to gross carelessness or in violation of the law.

SEC. 7. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 8. This Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of February, A. D. 1933.

S.B. 71

CHAPTER 50

AN ACT TO AMEND CHAPTER THREE HUNDRED THIRTY-EIGHT, SECTION ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATING TO THE AWARDING OF CONTRACTS BY BOARDS OR OFFICERS OF LOCAL GOVERNMENTAL UNITS UNTIL COMPETITIVE BIDS ARE RECEIVED THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter three hundred thirty-eight, Section 1, Public Laws of One thousand Nine hundred Thirty-one be amended by striking out the words “organized under the laws of” in lines thirty-nine and forty, and inserting in lieu thereof the words “authorized to do business in.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A. D. 1933.
S.B. 73  
CHAPTER 51

AN ACT TO AMEND SECTION 1970 OF THE CONSOLIDATED STATUTES RELATING TO SUNDAY FISHING IN ONSLOW COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand nine hundred and seventy of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following: "Provided, that this section shall not apply to persons who maintain and operate a stationary fishery in Onslow County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of February, A. D. 1933.

S.B. 35  
CHAPTER 52

AN ACT TO AMEND SECTION 12½ OF CHAPTER 430 PUBLIC LAWS 1931 RELATING TO SUMMER SCHOOL REQUIREMENTS FOR TEACHERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve and one-half of chapter four hundred and thirty of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended to read as follows:

"Sec. 12½. No teacher or principal shall be required to attend summer school during the years 1933-34-35 and the certificate of such teachers as may have been required to attend such school shall not lapse but remain in full force and effect."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.
S.B. 78  CHAPTER 53

AN ACT TO PROVIDE FOR FREE PRIVILEGE LICENSE FOR THE BLIND TO TRANSACT BUSINESS IN THIS STATE.

The General Assembly of North Carolina do enact:

SECTION 1. Any blind person of the age of twenty-one years or more, desiring to operate a legitimate business of any kind to provide a livelihood for himself and dependents, if any, may apply to the welfare officer of the County in which he resides for free privilege license.

SEC. 2. No one shall be eligible to the benefits provided for in this act who is not a blind person (the term "blind person" shall for the purposes of this act be construed to mean one who has suffered the total loss of his eyesight, or whose eyesight is so impaired as to unfit the person applying for the benefits under this act to engage in any labor, profession, or ordinary work in competition with his fellowmen with any degree of success, and/or any person suffering with impaired visions likely to produce total blindness), or who has an income of any kind amounting to Twelve Hundred ($1200.00) Dollars, or more net per annum, or whose husband or wife has an income of any kind amounting to Twelve Hundred ($1200.00) Dollars or more net per annum.

SEC. 3. That it shall be the duty of the County Commissioners upon receipt of application from anyone applying for the benefits under this act, to make a thorough investigation to determine whether or not the applicant is entitled to the privilege license as provided for in this act. When the Commissioners are satisfied that the applicant is capable of operating the business for which said privilege license is asked and that he is a deserving person, the Commissioners shall then present to the State License Department a letter requesting necessary privilege license to operate the aforesaid business, and the State License Department shall issue free of charge the license requested. The Commissioners shall present to the County License Department a letter requesting County privilege license necessary to operate the aforesaid business, and the County License Department shall likewise issue free of charge the privilege license requested. The County Commissioners shall also present, when necessary, to the Municipal License Department a letter requesting City privilege license necessary to operate aforesaid business, and the Municipal License Department shall issue free of charge privilege license requested.
SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

S. B. 152  CHAPTER 54
AN ACT TO AMEND CHAPTER 441 OF THE PUBLIC LAWS OF 1931, RELATIVE TO CERTAIN SPECIAL TAXES IN DUPLIN, DARE, AVERY AND OTHER COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Chapter 441, Public Laws of 1931, be, and the same is, hereby amended by inserting the word “Stokes” just following the word “Counties,” in line seven, and just before the word “are,” in the list of counties therein enumerated, to which the said section is applicable.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

S. B. 186  CHAPTER 55
AN ACT TO PERMIT AN EXTENSION ON ALL LOANS TO WAR VETERANS UNDER THE WORLD WAR VETERANS’ LOAN ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten of chapter ninety-seven, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by adding at the end of said section the following: “Provided, the Commissioner of the Veterans’ Loan Fund, with the approval of a majority of the Board of Advisers thereof, may extend the time of payments required by the deeds of trust securing said loan, upon such terms and conditions as may appear to them for the best interest of the State of North Carolina and such mortgagor.”

SEC. 2. That all laws or parts of laws inconsistent herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.
CHAPTER 56

AN ACT TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED AND SIXTY TO FIVE THOUSAND NINE HUNDRED AND SIXTY-EIGHT INCLUSIVE OF THE CONSOLIDATED STATUTES EXEMPTING UNION COUNTY FROM THE ABSENTEE VOTERS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of article eight, chapter ninety-seven, sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes and all amendments thereto, shall not apply to elections held in Union County, primary or general.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

CHAPTER 57

AN ACT TO AMEND CHAPTER FIFTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO PLUMBING AND HEATING CONTRACTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section thirteen, Chapter Fifty-Two of the Public Laws of one thousand nine hundred thirty-one be and the same is hereby amended by striking out the word "five" in line thirteen and substituting in lieu thereof the word "ten," and by adding the following to the end of said section: "license may be renewed upon payment of one-half the yearly fee and payment of the balance on or before June thirtieth of the current year."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1933.
AN ACT TO AMEND CHAPTER 88, PUBLIC LAWS 1915, RELATING TO ERADICATION OF HOG CHOLERA IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter eighty-eight of the Public Laws of one thousand nine hundred and fifteen, be and the same is hereby amended by striking out the period at the end thereof and substituting a comma therefor and adding the following: "Provided, that nothing herein shall prohibit the use of virus by any county agent or any person designated by Board of County Commissioners who is experienced in animal husbandry."

SEC. 2. That this act shall apply only to Wilson County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1933.

AN ACT TO REPEAL CHAPTER 174, PUBLIC-LOCAL LAWS SESSION 1927, BEING "AN ACT TO REPEAL THE COUNTY PRIMARY LAW, FOR CALDWELL AND YANCEY COUNTIES" AND CHAPTER 413, PUBLIC-LOCAL LAWS OF 1929, AMENDATORY TO SAID CHAPTER 174.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred seventy-four, Public-Local Laws, one thousand nine hundred and twenty-seven, and chapter four hundred thirteen, Public-Local Laws, one thousand nine hundred and twenty-nine, so far as they affect Yancey County be and are repealed.

SEC. 2. That no voter in any primary, held in Yancey County, shall be allowed to vote in such primary for local officers and Member of the General Assembly, when challenged upon the ground of party affiliation, unless he shall first swear that he will support the successful candidates in the general election in whose primary he proposes to participate; and such voter shall further swear that he affiliates with said party.
SEC. 3. That all laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1933.

H. B. 222

CHAPTER 60

AN ACT TO AMEND SECTION 6442 OF THE CONSOLIDATED STATUTES OF 1919 AND TO REQUIRE CASUALTY AND SURETY INSURANCE COMPANIES TO MAKE DEPOSITS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6442 of the Consolidated Statutes of 1919 be amended by adding after the semi-colon in line 12 thereof and before the word “and” the following: “and every insurance company writing a fidelity, surety or casualty business in this State shall be required to deposit with the State securities of the same class enumerated above in the following amounts: Companies whose premium income derived from this State is less than $100,000.00 per annum, $25,000.00; companies whose premium income is in excess of $100,000.00 per annum, $50,000.00.”

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect on and after April first, of the year One thousand Nine Hundred and Thirty-three.

Ratified this the 15th day of February, A. D. 1933.

H. B. 136

CHAPTER 61

AN ACT TO AMEND SECTION 3484 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO RAILROAD POLICEMEN.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand four hundred eighty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding the following:

“Nothing contained in the provisions of this section shall have the effect to relieve any such railroad company from any civil liability now existing by statute or under the com-
mon law for the act or acts of such policemen, in exercising or attempting to exercise the powers conferred by this section."

"Sec. 1½. That the provisions of this act shall not apply to pending litigation or to any existing cause of action."

Sec. 2. That this act shall apply only to such acts committed on the property of railroads and shall not apply to pending actions in court.

Sec. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.

H. B. 244  CHAPTER 62
AN ACT TO AMEND SECTION 2312 OF THE CONSOLIDATED STATUTES EXEMPTING MACON COUNTY FROM THE REQUIREMENT OF PAYMENT OF TAXES BY JURORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and twelve of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

"Provided, that in Macon County the non-payment of taxes for the preceding year or years shall not prevent such person, if otherwise eligible, from serving on any jury drawn from the present or future jury lists. Provided further, that the amount due such delinquent taxpayer serving as juror shall be credited on the taxes due by said juror."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.
CHAPTER 63

AN ACT AMENDING VOLUME 1, SECTION 1389, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND ACTS AMENDATORY THERETO RELATING TO THE FINANCIAL AGENT FOR THE COUNTY OF CHATHAM.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand three hundred and eighty-nine of the Consolidated Statutes of North Carolina as amended by chapter forty-six of the Public Laws of nineteen hundred and twenty-five be amended by adding after the word "county" and before the word "and" in line six of section two of said chapter the words "and Chatham County; provided, in said County of Chatham the County Commissioners of said County shall fix the compensation to be allowed said bank designated as said financial agent of said County which compensation shall not exceed the sum of five hundred dollars per annum and said bank is to furnish, without cost to the county, a good and sufficient bond as such financial agent."

Sec. 2. That all acts performed by the Bank of Pittsboro, since being designated as financial agent for said County of Chatham, by the County Board of Commissioners of said County, be and the same are hereby validated.

Sec. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.

CHAPTER 64

AN ACT TO AMEND CHAPTER 273, OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS IN SURRY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred seventy-three of Public Laws of one thousand nine hundred twenty-nine be amended by striking out the period at the end of section two and adding the following: "and Surry."

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1933.
H.B. 190  CHAPTEK 65

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR YANCEY.

The General Assembly of North Carolina do enact:

SECTION 1. That sections five thousand nine hundred and sixty, five thousand nine hundred and sixty-two, five thousand nine hundred and sixty-three, five thousand nine hundred and sixty-four, five thousand nine hundred and sixty-six, five thousand nine hundred and sixty-seven, and five thousand nine hundred and sixty-eight, North Carolina Consolidated Statutes, and any and all amendments thereto be, and the same are, hereby repealed, in so far only as they relate to the election of county officials of Yancey, and township officials therein, and members of the General Assembly of Yancey.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act be, and the same are, hereby repealed.

Sec. 3. That this act shall apply only to the election of county officials of Yancey, township officials in said county, and the members of General Assembly of said county.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of February, A. D. 1933.

S.B. 100  CHAPTER 66

AN ACT TO PROHIBIT THE EMPLOYMENT ON ANY PUBLIC WORKS OF ANY ARCHITECT, ENGINEER, DESIGNER, OR DRAFTSMAN INTERESTED IN THE MANUFACTURE OR SALE OF ANY MATERIAL TO BE USED IN SUCH WORK.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to employ on any city, county or State work, supported wholly or in part with public funds, any architect, engineer, designer or draftsman, who is in any way connected with the sale or promotion of or in the manufacture of any material or items used in the construction of such works, or who is a stockholder, officer, partner, or owner of any manufacturing concern, or of any sales organization, engaged in the manufacture or sale of such material, or items, which may be used in the construction of such works.

Employment of architects, etc., on public works when interested in sale of materials prohibited.
SEC. 2. That it shall be unlawful for any architect, engineer, designer or draftsman, employed on county, State, or city works, to employ or allow any manufacturer, his representatives or agents, to write, plan, draw, or make specifications for such works or any part thereof.

SEC. 3. That all architects, engineers, designers, or draftsmen, when designing, or writing specifications for materials to be used in any city, county or State work, shall specify in their plans at least three items of equal design or their equivalent design, which would be acceptable upon such works. Where it is impossible to specify three items due to the fact that there are not that many items in competition, then as many items as are available shall be specified.

SEC. 4. That any person, firm or corporation violating the provisions of this act shall be guilty of a misdemeanor and upon conviction, license to practice his profession in this State shall be withdrawn for a period of one year and he shall be subject to a fine of not more than five hundred dollars.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

S.B. 205  CHAPTER 67

AN ACT TO AMEND CHAPTER 714 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1909, RELATING TO THE ALAMANCE BATTLE GROUND COMPANY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter 714, Public Laws of North Carolina, Session 1909, be, and the same is hereby amended by adding after the name "M. C. S. Noble" and before the word "be," in line fourteen thereof, the following names: "E. P. Dixon, R. H. Hutchinson, J. B. Robertson, J. N. Roberson, Dr. J. A. Pickett, Dr. W. E. Fitch, Rev. D. I. Offman, Ralph M. Holt, George H. Fowler, McBride Holt, J. Harvey White, Herbert W. Wade, Dr. A. J. Ellington and Hon. A. H. Graham."

That said section one be, and the same is, hereby further amended by adding at the end thereof the following words: "In the event of a vacancy among the corporators as herein constituted, the said vacancy shall be filled by the remaining
corporators at their next regular meeting or at a meeting called for that purpose."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

H.B. 96

CHAPTER 68

AN ACT TO AMEND SECTION 1259 OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENT OF FEES IN CRIMINAL CASES TRIED IN HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That section one thousand two hundred and fifty-nine be amended by adding after the word "chapter" in line eight of said section, the following words: "Provided, that in Hertford County clerks, sheriffs or constables, justices and witnesses shall in all cases receive full fees."

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

H.B. 259

CHAPTER 69

AN ACT TO AMEND SECTION 2623 OF THE CONSOLIDATED STATUTES, RELATING TO CORPORATE POWERS OF MUNICIPAL CORPORATIONS, GIVING TO CUMBERLAND COUNTY AND CITIES AND TOWNS THEREIN THE RIGHT AND POWER TO GRANT FRANCHISES.

The General Assembly of North Carolina do enact:

Section 1. That sub-section six of section two thousand six hundred and twenty-three be and the same is hereby amended by striking out the last sentence of sub-section six which reads: "But this section shall not apply to Cumberland County." And that sub-section six of section two thousand six hundred and twenty-three shall include and apply to Cumberland County.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.
S.B. 109  CHAPTER 70

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES PLACING RANDOLPH COUNTY UNDER THE OPERATION OF THE STATE-WIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes as amended by chapter twenty of the Public Laws, one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out the word "Randolph" from the list of counties excepted from the operation of the State-wide Primary Law in said section, making the provisions of said Primary Law applicable to Randolph County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.

S.B. 17  CHAPTER 71

AN ACT RELATING TO DIVORCES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and fifty-nine, sub-section four, of the Consolidated Statutes of North Carolina, be, and the same is hereby amended by striking out the word "five" in line two of said sub-section, and inserting in lieu thereof the word "two," and by striking out after the word "for" in line three of said sub-section, the words "that period," and inserting in lieu thereof the words "one year."

SEC. 2. That it shall not be necessary to set forth in the affidavit filed with the complaint in suits brought under sub-section four of section one thousand six hundred fifty-nine that the grounds for divorce have existed at least six months prior to the filing of the complaint, nor to allege or prove such fact.

SEC. 3. That section one thousand six hundred sixty-one of the Consolidated Statutes of North Carolina be amended by striking out the words "two years," in line eleven, following the word "for" and preceding the word "next" and inserting in lieu thereof the words "one year."
SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification. This act shall not apply to pending litigation.

Ratified this the 21st day of February, A. D. 1933.

S.B. 179  
CHAPTER 72

AN ACT TO AMEND CHAPTER EIGHTY-THREE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN DECREASING THE PAYMENTS TO BE MADE BY THOSE ENTERING LAND IN CHEROKEE, CLAY, GRAHAM, MACON AND SWAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter eighty-three of Public Laws of one thousand nine hundred twenty-seven be amended by adding at the end thereof, the following: "Provided, that for each acre of land entered in Cherokee, Clay, Graham, Macon and Swain Counties, there shall be paid to the State Treasurer the sum of one and one-half dollars."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

H.B. 157  
CHAPTER 73

AN ACT TO AMEND CHAPTER 336, PUBLIC LAWS 1931, SO AS TO CHANGE THE RATES FOR SEMI-TRAILERS TOWED BY PASSENGER CARS.

The General Assembly of North Carolina do enact:

SECTION 1. That Article five, Section twenty-eight, Chapter three hundred and thirty-six, Public Laws of one thousand nine hundred and thirty-one, be, and the same is hereby amended by striking out the paragraph of said section which reads as follows:

"No fee for any truck, or truck-tractor shall be less than fifteen dollars ($15.00); Provided, the license fee for a trailer, used exclusively for carrying a boat behind passenger cars
only, shall be one dollar ($1.00),” and inserting in lieu there-
of the following:

“No fee for any truck, or truck-tractor shall be less than
fifteen dollars ($15.00): Provided, the license fee for a semi-
trailers weighing not more than five hundred pounds (500 lbs.)
and carrying not more than one thousand pounds (1000 lbs.)
load, and towed by a passenger car, shall be two dollars
($2.00) for any part of the license year for which license
is issued.”

Sec. 2. That all laws and clauses of laws in conflict with
this act are hereby repealed.

Sec. 3. That this act shall be in force from and after its
ratification.

Ratified this the 21st day of February, A. D. 1933.

H.B. 203      CHAPTER 74

AN ACT RELATIVE TO THE DRAWING OF GRAND
JURORS IN WAKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter One Hundred and Sixteen, Public
Laws of One Thousand Nine Hundred and Seventeen, be
amended by striking out the last sentence under Wake County,
which is as follows: “At the first Fall and Spring Terms of
Court held each year Grand Juries shall be drawn and the pre-
siding judge shall charge them as provided by law, and such
grand juries shall serve during the remaining Fall and Spring
Terms respectively,” and inserting the following: “At the
May criminal term One Thousand Nine Hundred and Thirty-
Three, Wes Stone, J. W. Williams, Frank Davis, J. D. Lee,
Otto Keen, and R. A. Savage terms as grand jurors shall
expire, and six new grand jurors shall be drawn at said
term in their places; at the September criminal term One
Thousand Nine Hundred and Thirty-Three, Uzzell Lee, D. F.
Buffaloe, A. T. Holleman, H. M. Pool, J. W. Hudson and
R. N. Tyson terms as grand jurors shall expire, and six new
grand jurors shall be drawn at said term in their places; and
at the January criminal term One Thousand Nine Hundred
and Thirty-four, R. H. Merritt, J. A. Wood, Edgar Jones,
L. W. Beckwith, A. C. Drake and C. L. Robertson terms as
grand jurors shall expire, and six new grand jurors be drawn
at said term in their places, all of the above named jurors
now constituting the Grand Jury of Wake County; and there-
after at each May, September and January Terms of the
Criminal Court six jurors shall be drawn and the terms of
those grand jurors having served twelve months shall expire, and the Presiding Judge shall appoint a foreman and an assistant foreman of the grand jury and said assistant foreman so appointed in the absence or disqualification of the foreman shall discharge the duties of the foreman of said grand jury, and said Presiding Judge shall also charge them as provided by law, the appointment of foreman, assistant foreman and the charge of the grand jury to be made at the terms at which the new members of the grand jury are selected; Provided that at any time the Judge of the Superior Court presiding over either criminal or civil court in said County may call said Grand Jury to assemble and may deliver to the said grand jury an additional charge.

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

H.B. 265

CHAPTER 75

AN ACT TO REGULATE CERTAIN FEES OF THE COURTS AND OFFICERS OF THE COUNTY OF HARNETT.

The General Assembly of North Carolina do enact:

Section 1. That the salaries and fees now provided by law insofar as the same relate to the County of Harnett, be and the same are hereby amended so as to substitute for the existing fees in the items hereinafter specified, the following schedule:

(a). Jurors shall be allowed two dollars per day and a mileage of three cents per mile.

(b). Witnesses in Superior Court shall be allowed a fee of one dollar per diem and a mileage of three cents per mile; and witnesses in the Recorder's Court shall be allowed a fee of one dollar per diem without any mileage.

(c). There shall be taxed in the Superior Court in each case submitted to a jury, whether civil or criminal, a jury fee of five dollars.

(d). There shall be taxed as a part of the cost in each case in the Superior Court submitted to a jury a stenographer's fee of three dollars.

(e). The total fees allowed the Clerk of the Superior Court for the issuance of process and all other services, up to and including the first hearing of the cause, whether civil
or criminal, shall not exceed five dollars. The Clerk shall be
allowed the same fees as are now provided by law for all
additional services after the first hearing.

(f) The Sheriff shall be allowed the following fees:

(1) For an arrest, one dollar, with fifty cents additional
for taking bond.

(2) For the service of summons, with or without com-
plaint attached, or for the service of notices, execution, or
other Court orders, a fee of one dollar each for the first five
persons upon whom the process is served; and fifty cents
for each additional person.

(3) For the service of claim and delivery process, two
dollars for the first defendant, and one dollar each for
additional defendants; also actual expenses of caring for
property seized.

(4) For the collection of judgments, five per cent on the
first five hundred dollars, and two and one-half per cent upon
all amounts in excess of five hundred dollars.

(5) In allotting homesteads, a fee of fifty cents for
each appraiser and one dollar to the sheriff for his return,
and an additional allowance of one dollar each for the use
and benefit of each appraiser.

(g) In Recorder's Courts in the County in all cases the
Clerk's fee shall be limited to three dollars, the Recorder's
fee to two dollars, and prosecuting attorney's fee to three
dollars; provided, that in the Dunn Recorder's Court the
Clerk's fee in civil cases shall not exceed one dollar, and
in criminal cases two dollars and a half.

(h) Guardhouse fees shall be sixty cents.

(i) That there shall be taxed in each bill of costs for
the use and benefit of the Sheriff of Harnett County in all
cases wherein defendants have been convicted or pleaded
guilty to the charge of manufacturing whiskey or possession
of any whiskey still, the sum of $10.00 for each still captured
by the Sheriff or his Deputies and for which such defendant
or defendants may have been found guilty or pleaded guilty
of possessing.

(j) That the Sheriff of Harnett County shall receive
for his services all such fees as are now allowed by law
and not herein specifically enumerated.

Sec. 2. Consolidated Statutes, section 1461, relating to court
stenographers, be and the same is hereby amended so as to
insert the word "Harnett" between the word "Greene" and the
word "Haywood" in the proviso, to the end that the County
of Harnett be exempt from the operation of the said section.

Sec. 3. That all bills for cost accruing in the criminal
cases in Recorder's Courts in the County of Harnett shall
be audited by the prosecuting attorneys of said Courts in the same manner as bills of cost in the Superior Court are audited by the Solicitor of the District.

Sec. 4. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.

S. B. 34

CHAPTER 76

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS OF CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out the paragraph beginning with the word "Cabarrus," under the heading "Fifteenth District," and inserting in lieu thereof the following:

"Cabarrus—Eighth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; first Monday before the first Monday in March, to continue for one week, for civil cases only; seventh Monday after the first Monday in March, to continue for two weeks, for criminal and civil cases; fourteenth Monday after the first Monday in March, to continue for two weeks, for civil cases only; third Monday before the first Monday in September, to continue for three weeks, for criminal and civil cases; sixth Monday after the first Monday in September, to continue for two weeks, for criminal and civil cases."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1933.

S. B. 74

CHAPTER 77

AN ACT RELATING TO TERMS OF SUPERIOR COURT IN BLADEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter 96, of the Public Laws of nineteen hundred and thirty-one, relating to the Courts of Bladen County and so much of section one thou-
sand four hundred forty-three of the North Carolina Code of nineteen hundred and twenty-seven, relating to the courts of Bladen County, be amended as follows:

That the word “October” in lines 20 and 26, section one, chapter ninety-six, of the Public Laws of nineteen hundred and thirty-one, be and the same is hereby stricken out, and the word “September” shall be and it is hereby substituted in lieu of the the word “October” in said lines 20 and 26, section one, chapter ninety-six, of the Public Laws of nineteen hundred and thirty-one.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1933.

S. B. 97 CHAPTER 78

AN ACT TO AMEND SECTION 3890 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND REDUCING THE SALARIES OF SOLICITORS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 157 of the Public Laws of North Carolina, 1923, be and the same is hereby amended by striking out all of section one and inserting in lieu thereof the following: “That the several solicitors of the judicial districts of the State of North Carolina shall each receive, as full compensation for their services as solicitor, the sum of Three Thousand Nine Hundred Dollars ($3,900.00) per annum, to be paid in equal monthly installments out of the State Treasury upon warrants duly drawn thereon, which said salary shall be paid in lieu of all fees or other compensation.”

SEC. 2. That section two of Chapter 157 of the Public Laws of North Carolina, 1923, be and the same is hereby repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.
CHAPTER 79

AN ACT TO VALIDATE CERTAIN SALES OF REAL AND PERSONAL PROPERTY MADE BY SHERIFFS UNDER EXECUTION.

The General Assembly of North Carolina do enact:

SECTION 1. That all sales of real or personal property heretofore made by a sheriff of any County in North Carolina, in the manner provided by law for sale of real or personal property under execution, on any day other than the day now provided by law, be, and the same are hereby validated.

SEC. 2. That this act shall not affect pending litigation.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

CHAPTER 80

AN ACT TO AMEND THE PUBLIC LAWS OF 1917, CHAPTER 136, AS SET FORTH IN ARTICLE 19, C. S. PART 2 PLAN "B," RELATING TO MUNICIPAL CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That 2868, Consolidated Statutes of North Carolina, 1919, Vol. 1, be amended after the word "protem" in line three and before the word "In," insert the following: "That in cities of over Eighty thousand (80,000) population, as shown by the last census, the City Council or Aldermen shall consist of twelve members, one shall be elected from each ward by and from the qualified voters of that ward. That on or before March 1, 1933, the Governing Body of each City of over Eighty Thousand (80,000) inhabitants shall, and it is made mandatory on them to divide the said City into twelve wards as nearly equal as possible as to population."

SEC. 2. That C. S. 2871 be, and the same is hereby amended by striking out in line nine thereof, after the word "thousand" the following words: "Nor more than thirty-five hundred dollars," and inserting in lieu thereof the following: "Nor more than five thousand dollars." And it shall be mandatory that the Mayor shall give his entire time and attention to the affairs of the City.
Sec. 3. That all heads of Departments after their election by the City Council or Aldermen, as provided for by Section 2869 of the Consolidated Statutes, shall be under the direction, control and supervision of the Mayor during their tenure of office and until discharged by law.

Sec. 4. That no contract or obligation of whatever nature shall be binding upon the City until first approved by the majority of the City Council or Aldermen, and approved and counter-signed by the Mayor.

Sec. 5. That C. S. 2847 be amended by adding at the end of said section the following: "In cities having a population of Eighty Thousand (80,000), as shown by the last census, in which it is proposed to adopt Plan 'B,' the petition shall be signed by ten per cent of the qualified voters of said City."

Sec. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 7. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S.B. 142

CHAPTER 81

AN ACT TO AMEND CHAPTER TWO HUNDRED EIGHT (208) OF THE PUBLIC LAWS OF 1929, AMENDING SECTION FOURTEEN HUNDRED FORTY-THREE (1443) OF CONSOLIDATED STATUTES, RELATING TO TERMS OF COURT OF JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That chapter two hundred eight (208) of the Public Laws of the General Assembly of 1929 be and the same is hereby amended by striking out all of section one (1) thereof after the word "March" in line five (5) and insert in lieu thereof the following: "The third Monday before the first Monday in March, sixth Monday after the first Monday in March, and sixth Monday after the first Monday in September, each for one week for criminal and civil cases; and the eighth Monday before the first Monday in March, two weeks for civil cases, and ninth Monday after the first Monday in September, two weeks for civil cases. The Governor shall assign some regular or special Judge to hold said courts."

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.
Sec. 3. That this act shall be in full force and effect from and after its ratification. Ratified this the 27th day of February, A. D. 1933.

S. B. 178 CHAPTER 82
AN ACT TO AMEND CHAPTER TWO HUNDRED NINETY-NINE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO THE STANDARD WEIGHT OF PACKAGES OF CORN MEAL IN MACON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred ninety-nine of Public Laws of one thousand nine hundred thirty-one be amended by inserting between the words "Transylvania" and "and" in line four, the word "Macon."

Sec. 2. That this act shall be in full force and effect from and after its ratification. Ratified this the 27th day of February, A. D. 1933.

S. B. 182 CHAPTER 83
AN ACT TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED AND SIXTY TO FIVE THOUSAND NINE HUNDRED AND SIXTY-EIGHT, INCLUSIVE, OF THE CONSOLIDATED STATUTES EXEMPTING RANDOLPH COUNTY FROM THE ABSENTEE VOTERS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. The provisions of article eight, chapter ninety-seven, sections five thousand nine hundred and sixty to five thousand nine hundred and sixty-eight, inclusive, of the Consolidated Statutes and all amendments thereto, shall not apply to elections, primary or general, held in Randolph County.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification. Ratified this the 27th day of February, A. D. 1933.
H. B. 286  
CHAPTER 84

AN ACT TO AMEND SECTION 3904 OF THE CONSOLIDATED STATUTES OF 1919, RELATING TO FEES IN THE RECORDER'S COURT IN SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand nine hundred and four of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, be and the same is hereby amended by inserting the word "Scotland" at the end of said section.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

H. B. 356  
CHAPTER 85

AN ACT TO AMEND SECTION 1461 OF THE CONSOLIDATED STATUTES, RELATING TO COURT STENOGRAPHERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred sixty-one of the Consolidated Statutes of North Carolina, be and the same is hereby repealed, and the following enacted in lieu thereof:

"Court Stenographers. Upon the request of a Judge holding a Superior Court in any county in the State, or on its own motion, the Board of County Commissioners in any county shall employ a competent stenographer to take down the proceedings of the court, at a compensation not to exceed ten dollars ($10.00) per day and actual expenses, to be paid by the county in which court is held.

"Every stenographer so employed shall make three copies of the proceedings in every case appealed to the Supreme Court, and shall be entitled to be paid at the rate of five cents per copy sheet of one hundred words as full compensation therefor, and shall furnish one copy to the attorneys on each side, and file the original with the Clerk of the Superior Court of the county in which any such case is tried, and shall obey all orders of the Judge relative to the time in which any such work shall be done: Provided, as a condition precedent to the requirement of making such copies of
the proceedings the party appealing shall deposit in the office of the Clerk of the Superior Court of the county in which the case is tried an amount of money to be fixed by the said Clerk as estimated cost for such work, and the stenographer shall be paid therefrom on delivery of such copies, and any surplus shall be returned to the party depositing same; but in the event the said deposit is insufficient to cover the cost of such work, then the Clerk shall require a further deposit to make up the deficit before the stenographer shall be required to file and furnish such copies: And, provided further, in the case of any appeal by the State or in In Forma Pauperis appeals by the defendants in criminal action, on order of the Judge Presiding at the trial, the proceedings shall be written up without the deposit being required, and the county, on presentation of the bill therefor to the Board of County Commissioners in regular session, shall pay therefor at the rate hereinbefore provided.

"The Judge is authorized to tax a reasonable fee against the losing party in every action, civil and criminal, which shall be collected and turned into the County Treasury toward reimbursing the county.

"Every stenographer employed under this act shall, before entering upon the discharge of his or her duties, be duly sworn to well, truly and correctly take down and transcribe the proceedings of the court, except the argument of counsel, and the charge of the court thus taken down and transcribed shall be held to be in compliance with the law requiring the Judge to put his instruction to the jury in writing.

"In the event the time provided by Statute or by the order of the trial Judge for serving case on appeal is insufficient for writing up the proceedings and the service of case on appeal, the Judge who tried the case shall, on notice, have the right to extend the time for serving case on appeal."

SEC. 2. That this act shall in no way repeal or affect section one thousand four hundred sixty-one (1), one thousand four hundred sixty-one (2), one thousand four hundred sixty-one (3), one thousand four hundred sixty-one (a), one thousand four hundred sixty-one (b), one thousand four hundred sixty-one (c), one thousand four hundred sixty-one (d), one thousand four hundred sixty-one (e), of the Consolidated Statutes.

SEC. 3. This act shall apply to McDowell County only.

SEC. 4. That this act shall be effective from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.
H. B. 513  
CHAPTER 86

AN ACT TO AMEND SECTION 2366 OF THE CONSOLIDATED STATUTES RELATING TO BREACH OF CONTRACT OF TENANT, SO AS TO INCLUDE PASQUOTANK AMONG THE SEVERAL OTHER COUNTIES NAMED IN SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and sixty-six of the Consolidated Statutes of North Carolina be, and the same is hereby amended by striking out the word “and” in the nineteenth line of said section, between the words “Surry” and “Stokes” and add after the word “Stokes” the following: “and Pasquotank.”

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1933.

S. B. 114  
CHAPTER 87

AN ACT TO LIMIT HIGHWAY WORK OF THE STATE HIGHWAY COMMISSION OR THE HIGHWAY DEPARTMENT FOR THE PERIOD OF TWO YEARS DURING THE PRESENT BIENNium, AND TO REQUIRE THAT NO NEW CONSTRUCTION SHALL BE UNDERTAKEN DURING SAID PERIOD.

The General Assembly of North Carolina do enact:

SECTION 1. That all new construction work on the highways or any extension thereof in this State involving the expenditure of State funds, after the completion of the work now under construction, shall be discontinued and all construction expenses in the Department of Highways shall be abolished for and during the period of the next biennium except in cases of emergency or necessity, such necessity to be determined by the State Highway Commission, and excepting the construction of Highway designated as No. 293, leading from Dellwood to Soco Gap, in Haywood County, the North Carolina entrance to the Great Smoky Mountains National Park, the funds for said construction being furnished by Federal Aid and the North Carolina Highway Commission.

Sec. 2. This act shall not be construed so as to prevent new construction work being carried on from funds provided by the Federal Government or by an Act of Congress, nor to prevent repair to the roads and bridges now under the supervision of the Highway Commission, nor to prevent the im-
provement or construction of roads and bridges when found necessary in order to utilize convict labor.

Sec. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 4. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1933.

S.B. 92

CHAPTER 88

AN ACT TO REPEAL CHAPTER ONE HUNDRED FIFTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, CHAPTER TWO HUNDRED SIXTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, AND CHAPTER FOUR HUNDRED FIFTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND ANY AND ALL OTHER LAWS RELATING TO AND PROVIDING FOR A TAX COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred fifty-seven, Public Laws of one thousand nine hundred twenty-seven, and Chapter two hundred sixty-seven, Public Laws of one thousand nine hundred twenty-nine, and Chapter four hundred fifty-seven, Public Laws of one thousand nine hundred thirty-one, and any and all other acts, laws, and clauses of laws, relating to and providing for the creation and establishment of a tax commission, and/or relating to and providing for any salary or compensation for members or employees of such tax commission, or making any appropriation for the activities of said tax commission be, and they are, hereby repealed, and said tax commission is hereby abolished.

SEC. 2. The Commissioner of Revenue shall biennially make report to the General Assembly, the said report to contain all available data that may be assembled by his department with respect to the tax laws and systems of this and other states, and making such recommendations as may be useful in improving the tax laws and system of this State.

SEC. 3. This act shall be in full force and effect from and after April first, 1933.

Ratified this the 1st day of March, A. D. 1933.
H.B. 51  CHAPTER 89
AN ACT TO AMEND SECTION 2314 OF THE CONSOLIDATED STATUTES RELATING TO JURORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and fourteen of the Consolidated Statutes be and the same is hereby amended by adding thereto the following proviso: "Provided, that regular jurors drawn, summoned, and in attendance upon any term of a Superior Court, regular or special, in any County, or upon any terms of a General County Court or Civil County Court when not serving upon the trial of any case in the court to which he was summoned, may be ordered by the judge presiding in such court to attend and serve as a juror in the trial of any case pending in any other of said courts in such county, and shall be competent to serve as a regular juror in such other court under the law applicable to trials by jury."

Sec. 2. That this act shall only apply to the counties of Guilford, Wake, Forsyth, Buncombe, Catawba, Cabarrus, Iredell and Haywood.

Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1933.

H.B. 747  CHAPTER 90
AN ACT TO AMEND CHAPTER 35 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1931, RELATING TO CERTAIN CLAIMS PAID BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter thirty-five of the Public Laws of North Carolina, session one thousand nine hundred thirty-one, be and the same is hereby amended by adding after the word "Graham" in section one, line four, thereof, and before the word "County" the word "Cherokee."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1933.
H.B. 561  CHAPTER 91

AN ACT TO REPEAL CHAPTER FORTY-FIVE, OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, AN ACT TO AMEND ARTICLE SEVEN OF CHAPTER SEVENTY-ONE, SECTIONS 3903, 3906, AND 3908 CONSOLIDATED STATUTES OF NORTH CAROLINA, AS TO HALIFAX COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 45, of Public Laws of 1929, an act to amend Article 7 of Chapter 71 Sections 3903, 3906, and 3908 shall be repealed.
Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.
Sec. 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 2nd day of March, A. D. 1933.

H.B. 649  CHAPTER 92

AN ACT TO REPEAL CHAPTER 131 OF THE PUBLIC LAWS OF 1931, AND TO AMEND SECTION 2334, VOLUME 3, CONSOLIDATED STATUTES, SO AS TO PROVIDE TWELVE MONTHS GRAND JURY IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and thirty-one of the Public Laws of one thousand nine hundred thirty-one, be and the same is hereby repealed.
Sec. 2. That section two thousand three hundred thirty-four of volume three of the Consolidated Statutes, be and the same is hereby amended by inserting after the word “Camden” in line twenty-eight of said section the words “and for the County of Henderson”; and by inserting after the words “Camden County” in line thirty-one of said section the words “or Henderson County”; and by inserting after the word “Camden” in line thirty-three of said section the words “and of Henderson.”
Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.
Sec. 4. That this act shall be in full force and effect from and after its ratification.
Ratified this the 2nd day of March, A. D. 1933.
H.B. 650 CHAPTER 93

AN ACT TO AMEND CHAPTER 273 OF THE PUBLIC LAWS OF 1929 RELATIVE TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS SO AS TO PLACE HENDERSON COUNTY UNDER THE PROVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and seventy-three of the Public Laws of nineteen hundred and twenty-nine be, and the same is hereby amended by inserting after the words “Gaston County” in line five of said section the words “Henderson County.”

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of March, A. D. 1933.

S.B. 222 CHAPTER 94

AN ACT TO AMEND CHAPTER 93, OF THE 1921 PUBLIC LAWS, RELATING TO THE PAYMENT TO THE CLERK OF THE SUPERIOR COURT OF SUMS OF MONEY, NOT EXCEEDING $300, DUE AND OWING TO PERSONS DYING INTESTATE.

The General Assembly of North Carolina do enact:

SECTION 1. That section 2 of Chapter 93, 1921 Public Laws, be amended by inserting a comma in line seven thereof after the word “Harnett,” and by inserting after the comma the words, “and Onslow County and Nash County.”

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 2nd day of March, A. D. 1933.
S.B. 85

CHAPTER 95

AN ACT TO AMEND CHAPTER ONE HUNDRED AND NINETEEN, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, AND CHAPTER THIRTY-TWO, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATING TO STATE BARBERS' LICENSE LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-one, chapter one hundred and nineteen, Public Laws one thousand nine hundred and twenty-nine, be and the same is hereby amended by changing sub-section seven of said section twenty-one by striking out the words “Board of Health” in line two of said section and inserting in lieu thereof the words “Board of Barber Examiners.”

SEC. 2. That section one, chapter thirty-two, Public Laws one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out the proviso at the end of said section.

SEC. 3. That section two, chapter thirty-two, Public Laws one thousand nine hundred and thirty-one, and section twenty-three of chapter one hundred and nineteen of the Public Laws of one thousand nine hundred and twenty-nine, be and the same are hereby repealed. This act shall not apply to persons occasionally doing barber's work at a distance of five miles or more from any town, whether incorporated or not: Provided, the provisions of this act shall not apply to any person who shall perform the services of a barber for members of his own family or for persons with whom he is in the relation of employer or employee or landlord and tenant: Provided, this act shall not apply to the Counties of Alleghany, Bertie, Camden, Clay, Carteret, Dare, Davie, Duplin, Gates, Hertford, Hoke, Hyde, Jones, Lincoln, Martin, Mitchell, Pamlico, Person, Pender, Rockingham, Stokes, Tyrrell, Wilkes and Yadkin.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.
H.B. 234  

CHAPTER 96

AN ACT TO AMEND CHAPTER 44 OF THE PUBLIC LAWS OF 1929, RELATING TO THE ADVERTISEMENT OF JUDICIAL FORECLOSURE SALES, AND TO VALIDATE SALES MADE THEREUNDER.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1 of Chapter 44 of the Public Laws of 1929 be and the same is hereby amended by striking out the words “twenty-two” in line ten thereof, and inserting the words “twenty-one,” and by striking out the word “eight” in line twenty-three thereof, and inserting the word “seven.”

SEC. 2. That Section 2 of Chapter 44 of the Public Laws of 1929 be further amended by striking out the words “twenty-two” in line five and inserting the words “twenty-one”; and by striking out the word “eight” in line six, and inserting the word “seven.”

SEC. 3. That all sales of real property under execution, deed of trust, mortgage or other contracts made since the ratification of Chapter 44 Public Laws of 1929, to-wit, February 21, 1929, where the original sale was published for four successive weeks, and any re-sale published for two successive weeks shall be and the same are in all respects validated as to publication of notice: Provided, nothing in this validating section shall affect pending litigation.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 253  

CHAPTER 97

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That all Sheriffs and Tax Collectors who, by virtue of their office, have had the tax lists for the purpose of collecting taxes of their respective counties, towns and school districts, in their hands for the years one thousand nine hundred twenty-three, one thousand nine hundred twenty-four, one thousand nine hundred twenty-five, one thousand nine hundred twenty-six, one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty and one thousand nine hundred thirty-one, and in case of death or default in collection, their personal representatives,
Section 1. That section seven hundred and sixty-five of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:
"If any Commissioner appointed in any action or special proceeding before the Clerk fails, refuses or omits to file a final account as prescribed in this section, or renders an insufficient or unsatisfactory account, the Clerk of the Superior Court shall forthwith order such Commissioner to render a full and true account, as required by law, within twenty days after service of the order. Upon return of the order, duly served, if such Commissioner shall fail to appear or refuse to exhibit such account, the Clerk of the Superior Court may issue an attachment against said Commissioner for a contempt and commit him till he exhibits such account, or files a bond for the amount held or unaccounted for as is prescribed by law for Administrators, the premium for which is to be deducted from the Commissioner's fee, earned by said Commissioner in said action or special proceeding."

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 301  CHAPTER 99

AN ACT TO AMEND SECTION 106 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE SERVICE OF PROCESS ISSUED UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred and six of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:

"And the Sheriffs of the several counties to whom a process is directed under the provisions of this section shall serve the same without demanding their fees in advance."

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.
H.B. 302       CHAPTER 100
AN ACT TO AMEND SECTION 49 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO SERVICE OF PROCESS ISSUED UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section forty-nine of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:

"And the Sheriffs of the several counties to whom a process is directed under the provisions of this section shall serve the same without demanding their fees in advance."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A.D. 1933.

H.B. 449       CHAPTER 101
AN ACT FOR THE ADOPTION OF A STANDARD FORM OF AGRICULTURAL LIEN AND TITLE NOTE AND FIXING THE FEES FOR RECORDING SAME IN BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the fee for recording Agricultural Liens in Beaufort County, of the standard form, shall be thirty cents for each lien recorded and ten cents for Clerk's fee: Provided, the form used is the same as is herein set out in section three of this act.

SEC. 2. That the fee for recording Title Notes in Beaufort County shall be twenty cents for each note recorded and ten cents for Clerk's fee: Provided, the form used for such note is identical in form as is herein set out in section four of this act.

SEC. 3. Standard Form of Agricultural Lien for Beaufort County:

"STATE OF NORTH CAROLINA—Beaufort County.

"WHEREAS, ......................................................... has agreed at its option to make advances to me, or us, for the purpose of enabling me, or us, to cultivate the lands hereinafter described during the year 193....., at such times and in such
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Chapter 101

Declaration of debt.

"WHEREAS, I am, or we are, further indebted to said _____________________________________________________________________ in the sum of _____________________________________________________________________ Dollars, as evidenced by note of even date, payable _____________, 193___, with interest at 6 per cent per annum from _____________________________________________________________________, 193___.

Security.

"Now, THEREFORE, in order to secure payment thereof, I, or we, do hereby convey said _____________________________________________________________________ all the crops of every description which may be raised during the year 193___, on the following described lands in _____________________________________________________________________ Township, Beaufort County, North Carolina, adjoining the lands of _____________________________________________________________________ and others, containing _____________________________________________________________________ acres, more or less, which said lands belong to _____________________________________________________________________ said crops to consist of not less than _____________ acres in cotton, _____________ acres in corn, _____________ acres in tobacco, _____________ acres in Irish potatoes, _____________ acres in _____________, _____________ acres in _____________, _____________ acres in _____________, all to be properly cultivated and harvested, but to include all other crops on the above described and any other lands in said county planted or cultivated by me, or us, or by any other person by my, or our, permission.

"Together with and including a lien on all fertilizer and fertilizing materials delivered or furnished by said lienee to the lienor, and also the following personal property:

Power of sale.

"And if by the _____________ day of _____________, 19___, I, or we, fail to pay said indebtedness, said _____________________________________________________________________ may foreclose this lien as provided by sections 2840 et seq. of the Consolidated Statutes of North Carolina, or otherwise, and may sell said crops and other property after ten days' notice posted at the court house door and three other public places in said county, and apply the proceeds of sale to the payment of said indebtedness with cost of sale, and pay any surplus to me, or us. And I, or we, represent that said crops and other property are my, or our, absolute property and free from any other lien or encumbrance, and that no other person has or will have any interest therein or claim thereon, but if so, this lien shall be superior to such interest or claim.

Warranty.

"And I, or we, warrant that said crops and other property are my, or our, absolute property, and free from any other lien or encumbrance, and that no other person has or will have any interest therein or claim thereon, but if so, this lien shall be superior to such interest or claim.
"We further agree and hereby acknowledge that all such advances consisting of fertilizers have been and will be sold with a guarantee only of analysis appearing on the sack and not with any guarantee of results from the use thereof, or otherwise, and liability therefor, if any, shall be limited to the actual commercial value of the deficiency when, and only when, ascertained and determined by the State Chemist from samples taken as provided by law.

"Witness my hand, or our hands, and seals this _______________ day of ____________________________, 193___.

(SEAL)
(SEAL)
(SEAL)
(SEAL)

"Witness:__________________________________________________________________________"

___________________________
Landlord's Waiver

"I, or we, the owner of the land described in the foregoing instrument, in consideration of the advances to be made therein provided do hereby agree to waive and release my, or our, lien as landlord upon said crops to the extent of the advances made thereunder.

"Witness my, or our, hands, seals, this _______________ day of ____________________________, 193___.

(SEAL)
(SEAL)

"Witness:__________________________________________________________________________"

___________________________
State of North Carolina—Beaufort County.

"The execution of the foregoing instrument and landlord waiver was this day proven before me by the oath and examination of ________________________, the subscribing witness thereto. Let the same with this certificate be registered.

(SEAL)

"My commission expires__________________________________________________________________________"

___________________________
State of North Carolina—Beaufort County.

"The execution of the foregoing instrument was this day acknowledged before me by ________________________, the lienor for the purposes therein expressed and also by
1933—Chapter 101

Landlord. Let the same with this certificate be registered.

"My commission expires..."

STATE OF NORTH CAROLINA—Beaufort County.

"The foregoing certificate of..., of Beaufort County, is adjudged to be correct. Let the instrument with the certificate be registered.

"This... day of..., 193

Clerk Superior Court."

"Filed for registration at... o'clock... M.,... 193..., in Book... Register of Deeds."


SEC. 4. Standard Form of Title Note for Beaufort County:

"§...

Washington, N. C.,..., 193...

"On the... day of..., 193..., promise to pay to the order of...

the sum of...

Dollars, with interest from... at six per cent per annum, in installments as follows:

"This note is given for the purchase of...

and it is expressly agreed that title to same shall be and remain in said seller until this note is paid in full; and in the event of default in payment of this note or any part thereof, the balance due hereon shall become immediately due and payable, and the holder hereof shall have the right forthwith to sell said property after... days advertisement in the manner provided by law for sales under chattel mortgages, and apply the proceeds, less costs of sale, on this note and pay balance if any to me or us.

"Given under... hands and seal... this...

day of..., 193...

(SIGNATURE)

(SIGNATURE)

Witness:"
Sec. 5. Any other form of Agricultural Lien or Title Note other than the forms herein set out as sections three and four shall be recorded by the Register of Deeds of Beaufort County at the same rate of recording as is now prescribed for the registration of deeds, mortgage deeds and deeds of trust.

Sec. 6. All laws and clauses of laws in conflict with this act are hereby repealed, especially that part of section two thousand four hundred ninety of the Consolidated Statutes of North Carolina insofar as said section applies to Beaufort County.

Sec. 7. That this act shall be in full force and effect from and after March first, one thousand nine hundred thirty-three. Ratified this the 3rd day of March, A. D. 1933.

H.B. 691

CHAPTER 102

AN ACT TO AMEND SECTION 2649 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO MAKE SAME APPLICABLE TO THE CITY OF SHELBY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and forty-nine of the Consolidated Statutes of North Carolina be amended so as to strike out in line five thereof the following words, "and in the town of Shelby."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1933.

H.B. 806

CHAPTER 103

AN ACT TO PROTECT DEPOSITORS IN BANKING CORPORATIONS OF THE STATE OF NORTH CAROLINA AND TO CONSERVE THE ASSETS OF SUCH INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Banks is hereby authorized and empowered in addition to other powers, vested in him, whenever in his judgment the circumstances warrant it, to authorize any bank, trust company, savings bank, industrial bank, or other institution under his supervision having the power to receive or which is receiving money on deposit:
1. Extend payment of time deposits.
(A) To extend for such period as he deems necessary and expedient payment of any time deposits where notice of withdrawal has been given or may hereafter be given.

(B) To postpone the payment of demand deposits for such time and to such extent as he deems necessary and expedient.

(C) To permit such bank to receive new deposits (after the time of the granting of the authority for the postponement of the payment of time and demand deposits) but such deposits so received shall not under any circumstances be subjected to any limitations as to payment or withdrawal and such deposits shall be segregated and held and used solely to meet such new deposit liabilities, provided, that all sums received from such new deposits shall be invested, deposited and administered in all respects under the orders and directions of the Commissioner of Banks and said Commissioner of Banks shall have absolute power in regard to the handling of such new deposits and providing methods of checking against same and said Commissioner of Banks shall have absolute power to at any time withdraw the permission to receive such new deposits. All costs in connection with the receiving, handling and administering the proceeds of such new deposits shall be borne by the bank receiving the same and no part of such expenses shall be charged against such new deposits that can in any way prevent the payment of such new deposits in full.

Sec. 2. In order that any institution may avail itself of the privileges herein granted, it shall accept such terms as the Commissioner of Banks from time to time impose upon it.

Sec. 3. The Commissioner of Banks is authorized and directed not to take possession of any institution under his supervision for failure immediately to meet its deposit liabilities if it shall accept the terms imposed in accordance with the provisions of this act, and he is hereby relieved of any and all liability for permitting such institution to continue operations.

Sec. 4. Nothing herein contained shall be construed or interpreted as in any manner abating any of the powers granted to and exercised by the Commissioner of Banks under existing law.

Sec. 5. The Commissioner of Banks is given full power and authority to make rules and regulations and to impose terms in regard to the management and administration of all banks which shall be permitted to, or which, under the direction of the Commissioner of Banks, is being conducted in any way under the provision of this act.
SEC. 6. This act shall be in force and effect from and after its ratification.
Ratified this the 3rd day of March, A. D. 1933.

S.B. 227  CHAPTER 104
AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR MITCHELL COUNTY.
The General Assembly of North Carolina do enact:

SECTION 1. That sections 5960, 5962, 5963, 5964, 5966, 5967, and 5968, North Carolina Consolidated Statutes, and any and all amendments thereto be and the same are hereby repealed in so far only as they relate to the election of county officials of Mitchell County, and township officials therein and members of the General Assembly of Mitchell County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

SEC. 3. That this act shall apply only to the election of county officials of Mitchell County, township officials in said county, and the members of the General Assembly of said county.

SEC. 4. That this act shall be in full force and effect from and after its ratification.
Ratified this the 6th day of March, A. D. 1933.

H.B. 297  CHAPTER 105
AN ACT TO PROVIDE FOR THE APPREHENSION AND RETURN OF PERSONS ESCAPING FROM PENAL AND CORRECTIONAL INSTITUTIONS OF THE STATE.
The General Assembly of North Carolina do enact:

SECTION 1. Upon information received from the superintendent of any correctional or any penal institution, established by the laws of the State, that any person confined in such institution or assigned thereto by Juvenile or other court under authority of law, has escaped therefrom and is still at large, it shall be the duty of sheriffs of the respective counties of the State, and of any peace officer in whose jurisdiction such person may be found, to take into his custody such escaped person, if to be found in his county, and to cause his return to the custody of the proper officer of the institution from which he has escaped.
Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 328  CHAPTER 106

AN ACT TO AMEND CERTAIN SECTIONS OF ARTICLE 4, CHAPTER 37, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO LICENSE FEES AND TAXES UPON THE FISHING INDUSTRY OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section one thousand eight hundred and eighty-nine of the Consolidated Statutes of North Carolina by striking out in line six of said section the words "three dollars" and inserting in lieu thereof the words "two dollars and fifty cents." Amend further by striking out in line seven of said section the words "two dollars" and inserting in lieu thereof the words "one dollar and fifty cents." Amend further by striking out in line nine of said section the words "five dollars" and inserting in lieu thereof the words "four dollars." Amend further by striking out in line nine of said section the words "six dollars" and inserting in lieu thereof the words "five dollars." Amend further by striking out in line eleven of said section the words "one dollar and fifty cents a ton" and inserting in lieu thereof the words "seventy-five cents a ton."

SEC. 2. Amend section one thousand eight hundred and ninety of the Consolidated Statutes of North Carolina by striking out in line three of said section the words "two dollars" and inserting in lieu thereof the words "seventy-five cents."

SEC. 3. Amend section one thousand eight hundred and ninety-one of the Consolidated Statutes of North Carolina by striking out in line four of said section the words "twenty-five cents" and inserting in lieu thereof the words "fifty cents." Amend further by striking out in line seven of said section the words "one dollar and twenty-five cents" and inserting in lieu thereof the words "one dollar and fifty cents." Amend further by striking out in line eleven of said section the words "two dollars" and inserting in lieu thereof the words "one dollar and fifty cents." Amend further by striking out all of line twelve of said section. Amend further by striking out in line thirteen of said section the words "one dollar" and inserting in lieu thereof the words "fifty cents." Amend further
by striking out in line fifteen of said section the words "one dollar" and inserting in lieu thereof the words "fifty cents." Amend further by striking out in line seventeen of said section the words "one dollar and twenty-five cents" and inserting in lieu thereof the words "seventy-five cents." Amend further by striking out in lines nineteen and twenty of said section the words "one dollar and seventy-five cents" and inserting in lieu thereof the words "one dollar." Amend further by striking out all of line twenty-two of said section. Amend further by striking out all of lines twenty-three, twenty-four, twenty-five, and twenty-six of said section.

Sec. 4. Amend section one thousand eight hundred and ninety-two of the Consolidated Statutes of North Carolina by striking out in lines six, seven, eight and nine of said section the words "five dollars" and inserting in lieu thereof the words "two dollars and fifty cents." Amend further by striking out in lines eleven, twelve and thirteen of said section and just after the word "provided" in line eleven the words "that (1) the license tax for shucking or selling oysters and clams on local market by retail shall be fifty cents a year."

Sec. 5. Amend section one thousand eight hundred and ninety-three of the Consolidated Statutes of North Carolina by striking out all of lines five, six, seven, eight, nine, ten, eleven and twelve of said section and inserting in lieu thereof the following:

"Oysters, two cents a bushel, except coon oysters, one cent a bushel; escallops, five cents a gallon; clams, four cents a bushel; soft crabs, one and one-quarter cents a dozen; shrimp, cooked or green, fifteen cents per one hundred pounds": Provided, however, no license tax shall be imposed or required for trot lines used for taking hard crabs from public grounds: Provided, further, that no license tax shall be imposed or required for power boats used for dredging escallops or crabs: Provided, further, that no license shall be required of any person who takes oysters for shucking and sells such oysters at retail on local markets.

Sec. 6. There shall be levied annually upon each trawl boat, or boat used for trawling purposes, documented in the Customs House, a license tax of twenty-five cents per gross ton, and on each trawl boat, or boat used for trawling purposes, not documented in the Customs House a license tax of two dollars, and a tax of one dollar for each net.

Sec. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 8. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.
H.B. 330

CHAPTER 107

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS IN JACKSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three, subsection headed The Twentieth District, Volume Three of the Consolidated Statutes, be amended by striking out in line two of paragraph beginning with the word “Jackson” the words “for civil cases only.”

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 331

CHAPTER 108

AN ACT TO PREVENT DECEPTION IN THE STORING, SELLING OR OFFERING FOR SALE ANY LIQUID FUELS, LUBRICATING OILS, GREASES, OR OTHER SIMILAR PRODUCTS; TO PROHIBIT THE SALE OF SUCH PRODUCTS FROM ANY CONTAINER, TANK, PUMP OR OTHER DISTRIBUTING DEVICE OTHER THAN THOSE OF THE MANUFACTURER OR DISTRIBUTOR INDICATED BY THE NAME, TRADE MARK, SYMBOL, SIGN OR OTHER DISTINGUISHING MARK APPEARING UPON SAID TANK, PUMP OR OTHER CONTAINER; TO PROHIBIT THE IMITATION, DESIGN, SYMBOL, COLOR SCHEME, TRADE NAME, TRADE MARK OR MARKINGS ON ANY BUILDING OR EQUIPMENT OF ANY MARKETER OF LIQUID FUELS: AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, co-partnership, partnership or corporation to store, sell, offer or expose for sale any liquid fuels, lubricating oils, greases or other similar products in any manner whatsoever which may deceive, tend to deceive or have the effect of deceiving the purchaser of said products, as to the nature, quality or quantity of the products so sold, exposed or offered for sale.
SEC. 2. No person firm, partnership, co-partnership, or corporation shall keep, expose or offer for sale, or sell any liquid fuels, lubricating oils, greases or other similar products from any container, tank, pump or other distributing device other than those manufactured or distributed by the manufacturer or distributor indicated by the name, trade mark, symbol, sign or other distinguishing mark or device appearing upon said tank, container, pump or other distributing device in which said products were sold, offered for sale or distributed.

SEC. 3. It shall be unlawful for any person, firm or corporation to disguise or camouflage his or their own equipment, by imitating the design, symbol, trade name of the equipment under which recognized brands of liquid fuels, lubricating oils and similar products are generally marketed.

SEC. 4. It shall be unlawful for any person, firm or corporation to expose or offer for sale or sell under any trade mark, trade name or name or other distinguishing mark any liquid fuels, lubricating oils, greases or other similar products other than those manufactured or distributed by the manufacturer or distributor marketing such products under such trade name, trade mark or name or other distinguishing mark.

SEC. 5. It shall be unlawful for any person or persons, firm or firms, corporation or corporations or any of their servants, agents or employees, to mix, blend or compound the liquid fuels, lubricating oils, greases or similar products of the manufacturer or distributor with the products of any other manufacturer or distributor, or adulterate the same, and expose or offer for sale or sell such mixed, blended or compounded products under the trade name, trade mark or name or other distinguishing mark of either of said manufacturers or distributors, or as the adulterated products of such manufacturer or distributor: Provided, however, that nothing herein shall prevent the lawful owner thereof from applying its own trade mark, trade name or symbol to any product or material.

SEC. 6. It shall be unlawful, and upon conviction punishable as will hereinafter be stated, for any person or person, firm or firms, partnership or co-partnership, corporation or corporations or any of their agents or employees, to aid or assist any other person in violating any of the provisions of this act by depositing or delivering into any tank, pump, receptacle or other container any liquid fuels, lubricating oils, greases or other like products other than those intended to be stored, therein, as indicated by the name of the manufacturer or distributor, or the trade mark, the trade name, name or other distinguishing mark of the product displayed in the container itself, or on the pump or other distributing device used in con-
Violation made misdemeanor.

Punishment.

Valid parts of Act upheld.

Act supplementary to existing laws.

Conflicting laws repealed.

nection therewith, or shall by any other means aid or assist another in the violation of any of the provisions of this act.

SEC. 7. Every person, firm or firms, partnership or co-partnership, corporation or corporations, or any of their agents, servants or employees, violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction, shall be punished by a fine of not more than one thousand ($1000.00) dollars and by imprisonment not to exceed twelve (12) months, or by either or both in the discretion of the trial judge.

SEC. 8. That each and every section of this act is hereby declared to be independent sections and parts of sections and the holding of any section or part thereof, or the application to any person or circumstance, to be invalid or ineffective, shall not affect any other section or part thereof or the application of any section or part thereof to other persons or circumstances; and the provisions of this act shall be construed to be in addition to and supplementary to any existing laws relating to this section and not in repeal thereof.

SEC. 9. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 10. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 408 CHAPTER 109

AN ACT TO AMEND SECTION 1608 (cc) OF THE CONSOLIDATED STATUTES REGULATING APPEALS FROM THE GENERAL COUNTY COURT TO THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That Sec. 1608 (cc) of the Consolidated Statutes be amended by striking therefrom the words: "with the exception that the record may be typewritten, instead of printed, and only two copies shall be required, one for the Court, and the other for the Counsel," and inserting in place thereof the following: "except that appellant shall file in duplicate Statement of Case on Appeal, as settled, containing the Exceptions and Assignments of Error, which, together with the original record, shall be transmitted by the Clerk of the General County Court to the Superior Court, as the complete record on appeal in said Court; that briefs shall not be required to be filed on said appeal, by either party, unless requested by the Judge of the Superior Court."
SEC. 2. This act shall be in full force and effect from and after thirty (30) days from its ratification.
Ratified this the 6th day of March, A. D. 1933.

H.B. 439  CHAPTER 110

AN ACT TO AMEND CHAPTER 281 OF THE PUBLIC LAWS OF 1931 SO AS TO PREVENT CLERK OF THE SUPERIOR COURT FROM LOANING TRUST FUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter two hundred eighty-one of the Public Laws of one thousand nine hundred and thirty-one be amended by striking out all of sub-section (a) under section two of said act, which reads as follows: "By loaning the same upon real estate security, such loan not to exceed fifty per cent of the assessed tax value; and said loan when made to be evidenced by a note, or notes, of the borrower, and secured by first mortgage or deed of trust."

SEC. 2. That in the investment of said funds in bonds, postal savings certificates, or certificates of deposit, as required by chapter two hundred eighty-one of the Public Laws of one thousand nine hundred and thirty-one, the Clerk of the Superior Court shall not be liable as receiver or trustee of said funds for any greater rate of interest than he shall actually receive on said investment, and in no event shall he be liable or accountable for more than three per cent per annum on said funds.

SEC. 3. That in addition to the official bond now required by law of the Clerk of the Superior Court, that said clerk shall require the bank in which said funds are deposited to give a bond in some surety company insuring said trust fund, this bond to be approved by the Local Government Commission, or such State, county, or municipal bonds as may be approved by said Commission, may be deposited by bank in lieu of said bond as security for said funds.

SEC. 4. That the provisions of this act shall apply only to Cleveland County.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.
Ratified this the 6th day of March, A. D. 1933.
AN ACT TO ENABLE THE GOVERNOR OF NORTH CAROLINA TO BETTER PERFORM HIS DUTIES UNDER THE CONSTITUTION IN THE MATTER OF REPRIEVES, COMMUTATIONS AND PARDONS, AND THEREBY MORE EXPEDITIONIALLY HANDLE THE PRISON PROBLEM AND REDUCE THE COST OF ADMINISTRATION THEREOF.

Whereas, the rapidly increasing number of persons being sent to the State Prison and the road camps after conviction in the courts of the State, and the mounting cost of maintaining the large number of them who cannot be put to profitable employment, makes an ever-increasing burden upon the tax payers; and

Whereas, investigation and experiment have shown that a large per cent of these prisoners may be better prepared for a return to the duties of citizenship and the cost of prison administration be thus greatly reduced by parole and adequate supervision for a time before their terms expire; and

Whereas, the Constitution of North Carolina imposes upon the Governor the powers and duties relating to this matter: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. The Governor of North Carolina is hereby authorized and empowered to set up rules and regulations according to which he will hear applications for pardons, reprieves, and commutations or by which such proceedings may be initiated. He may designate some one as Commissioner of Parole who shall, under his direction, aid him in more fully performing all the duties required of him in examining, hearing, sorting and arranging such material as is presented in connection with this act, and to do such other service as the Governor may assign him. Such person shall be paid a salary of not more than three thousand dollars per annum, with reasonable clerical assistance, and shall serve at the will of the Governor.

Sec. 2. Such rules and regulations shall include a system of parole whereby prisoners who have served a reasonable part of their sentences and have shown their worthiness of such consideration may be allowed to complete their terms outside the custody of the prison or prison camps, and without expense thereto, but under supervision and in accordance with conditions set forth in their parole. And such conditions shall include one whereby the released person may be immediately re-taken and returned to prison in case of his willful violation of
the conditions under which he has been paroled, and be required to complete his original term.

Sec. 3. For the purpose of exercising authority over paroled prisoners, to assist paroled prisoners or those about to be paroled to find and retain self-supporting means, to maintain contact with such prisoners to see that they observe the conditions of their parole and assist them in so doing, the Governor is hereby authorized to require the support by the State Prison and the State Highway Commission of not more than four competent parole supervisors, particularly adapted for such work, one to be selected by the Commissioner of Parole as soon as needed and the others when the number of paroled prisoners to be supervised requires their services. Such parole supervisors are to be designated by the Governor from among personnel now maintained by the State Prison and/or the Highway Commission, or are to replace a like number of the present personnel, and in no case are to be an addition to the number of persons now maintained by the said State Prison and Highway Commission. Each of the said parole supervisors shall perform his duties under the sole direction of the Governor.

Sec. 4. The Governor is authorized and empowered to direct any employee of the State Department of Public Welfare, the State Prison, or the State Highway Commission, and any County Superintendent of Public Welfare, to prepare and submit case histories or other information in connection with any case under consideration for parole, such work to be done without extra compensation and as a part of the regular duties of such employees or county superintendents.

Sec. 5. That all laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 430

CHAPTER 112

AN ACT TO AMEND SECTION 1443, VOLUME 3, CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN UNION COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That section one thousand four hundred forty-three, Volume three of the Consolidated Statutes, be amended by adding at the end of the last paragraph of the sub-section headed “Thirteenth district” under the heading “Union” the following:

C. S. 1443, amended, as to terms of Union County Superior Court.
Provided that if it shall appear to the County Commissioners for the County of Union, prior to the drawing of a jury for the civil term of court to be held the third Monday after the first Monday in March, and/or the civil term to be held on the ninth Monday after the first Monday in March, that the condition of the civil docket does not justify holding said term, then the clerk shall not make, or cause to be made, a calendar of civil cases to be tried at the said term and the County Commissioners may not draw a jury for such term and notice shall be given immediately to the judge not to hold said court."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 500 CHAPTER 113

AN ACT TO AMEND SECTION 160 OF CONSOLIDATED STATUTES RELATING TO PAYMENT OF BURIAL EXPENSES FROM ASSETS DERIVED FROM WRONGFUL ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred sixty of the Consolidated Statutes be amended by inserting in line ten between the words "legacies" and "but" the words "except as to burial expenses of the deceased."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 412 CHAPTER 114

AN ACT TO AMEND SECTION 4149 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE PROBATE OF WILLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand one hundred and forty-nine, of article four, of chapter eighty-one of the Consolidated Statutes of North Carolina, relating to the probate of wills when witnesses are non-residents, be and the same is hereby amended by interlining in line three thereof, after the
word "State" and before the word "the" the words, "or in another county in this State than the one in which the will is being probated."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 519

CHAPTER 115

AN ACT TO AUTHORIZE THE SECRETARY OF STATE TO OFFER FOR SALE THE CONSOLIDATED STATUTES OF NORTH CAROLINA AT A REDUCED PRICE.

Whereas, it appears that under authorization of chapter two hundred and thirty-eight, Public Laws of nineteen hundred and nineteen, and chapter eighty-six, Public Laws of nineteen hundred and twenty-three, an excess quantity of the several volumes of the Consolidated Statutes was provided for and published and there are now on hand undisposed of thirty-three hundred and thirty-two copies of volume one, thirty-three hundred and ninety copies of volume two, and thirty-nine hundred and seventy-five copies of volume three of said Consolidated Statutes; and

Whereas, it appears that on account of the subsequent publication of the North Carolina Codes of nineteen hundred and twenty-seven and nineteen hundred and thirty-one, and the comparatively high selling cost of the several volumes of the said Consolidated Statutes, the Secretary of State has been unable to dispose of the excess volumes aforesaid; and

Whereas, it is considered that a reduction in the selling price of the said Statutes would result in a sale of many of the volumes that otherwise probably would remain unsold: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Secretary of State is hereby authorized to offer for sale and sell copies of the Consolidated Statutes of North Carolina, consisting of volumes one, two and three, at five dollars a set, and individual volumes at two and one-half dollars each, and to sell to book-dealers at a discount of twenty-five per cent, when purchased in quantities of ten sets or more.

SEC. 2. That the Secretary of State, as often as now provided by law, shall pay over to the Treasurer of the State the proceeds of any and all sales which may be made by him under authorization of this act.
SEC. 3. That the Secretary of State is directed to give notice to all known book-dealers in North Carolina and to the members of the legal profession of the reduced price of the aforesaid publications.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 573

CHAPTER 116

AN ACT REGULATING THE JURISDICTION OF THE SUPERIOR COURT OF SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the term of the Superior Court of Scotland County, beginning on the first Monday after the first Monday in March of each year, shall have jurisdiction over both criminal and civil cases, and the term of the Superior Court of Scotland County, beginning on the eighth Monday after the first Monday in March of each year, shall have jurisdiction over the trial of civil cases only.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred and thirty-three.

Ratified this the 6th day of March, A. D. 1933.

H.B. 648

CHAPTER 117

AN ACT TO AMEND CHAPTER 207 OF THE PUBLIC LAWS OF 1927 RELATIVE TO THE SUPERIOR COURTS OF HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred and seven of the Public Laws of nineteen hundred and twenty-seven be, and the same is hereby amended by inserting after the word “March” in line nineteen of said section the words “to continue for two weeks for the trial of civil cases only,” and by adding a semicolon to the words so inserted.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.
H.B. 696  CHAPTER 118
AN ACT TO PROVIDE FOR THE DITCHING AND REPAIRING OF THE STATE CANAL RUNNING FROM PUNGO RIVER TO NEW LAKE, IN HYDE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. As soon as may be convenient after the ratification of this act, at some time during the year one thousand nine hundred and thirty-three, the Superintendent of the State's Prison, or other governing body in charge of the State's Prison at said time, is required to detail a sufficient number of convicts under such guard as may be necessary, and to provide the same with such implements as may be suitable for the purpose, and with such labor ditch, drain and repair the State Canal leading from Pungo River to New Lake, in Hyde County, removing the sediment therefrom and such growth as may be therein or on the sides thereof, which may impede the flow of water, to the end that the said Canal may be put in such condition as to permit free drainage and passage of water between these points, and to prevent the overflow and damage to adjacent lands.

SEC. 2. Such work shall be done entirely at the expense of the State, and with such convict labor as may be available for the purpose.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.B. 818  CHAPTER 119
AN ACT AUTHORIZING THE BOARD OF COMMISSIONERS OF BLADEN COUNTY TO CONTINUE TERMS OF COURT.

The General Assembly of North Carolina do enact:

SECTION 1. If it shall appear to the Board of County Commissioners of Bladen County at any time before the jury is summoned for a term of Superior Court of Bladen County that there is not sufficient business to justify a term of such court or that there are no cases of sufficient importance to warrant the expense of a term of such court, the said Board of Commissioners are authorized to order that the jury for such term be not summoned, and all cases which would come on for trial at such term shall be continued. In case of the continuance of a term of Superior Court of
Bladen County as herein provided the Board of Commissioners of Bladen County shall notify, or cause to be notified, the Solicitor of the District, the Judge holding the courts of the District and the Court Stenographer of their action.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1933.

S.B. 329

CHAPTER 120

AN ACT TO PROVIDE FOR BANKING HOLIDAYS AND TO CONSERVE AND PROTECT THE ASSETS AND RESOURCES OF BANKING CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. The Governor is hereby authorized and empowered, by and with the advice and consent of the Council of State, to name and set apart such day or days, as he may from time to time designate, as banking holidays. During such period of holidays, all the ordinary and usual operations and business of all banking corporations, State or National, in this State shall be suspended, and during such period no banking corporation shall pay out or receive deposits, make loans or discounts, transfer credits, or transact any other banking business whatsoever; provided, however, that during any such holiday, including the holiday validated in Section 2 hereof, the Commissioner of Banks, with the approval of the Governor, may permit any or all such banking institutions to perform any or all of the usual banking functions.

SEC. 2. That the banking holiday heretofore proclaimed by the Governor of this State for Monday, Tuesday and Wednesday, March sixth, seventh and eighth, one thousand nine hundred and thirty-three, be, and it is hereby approved and validated, and the said days are hereby declared to be banking holidays in the State of North Carolina.

SEC. 3. In addition to all other powers conferred upon and vested in him, the Commissioner of Banks, with the approval of the Governor, is hereby authorized, empowered and directed, whenever in his judgment the circumstances warrant it:

(a) To authorize, permit, and/or direct and require all banking corporations under his supervision, to extend for such period and upon such terms as he deems necessary and expedient, payment of any demand and/or time deposits.
(b) To direct, require or permit, upon such terms as he may deem advisable, the issuance of clearing house certificates or other evidences of claims against assets of such banking institutions.

(c) To authorize and direct the creation, in such banking institutions, of special trust accounts for the receipt of new deposits, which deposits shall be subject to withdrawal on demand without any restriction or limitation and shall be kept separate in cash or on deposit in such banking institutions as he shall designate or invested in such obligations of the United States and/or the State of North Carolina as he shall designate.

(d) To adopt for such banking institutions such regulations as are necessary in his discretion to enable such banking institutions to comply fully with the Federal regulations prescribed for National or State Banks.

SEC. 4. The Commissioner of Banks is hereby authorized, empowered and directed to make all necessary rules and regulations, and to give all necessary instructions with respect to such banking corporations which he may authorize, permit and/or direct and require to be conducted under the provisions of this act. And it shall be the duty of all such banking corporations and their officers, agents and employees, to comply fully with any and all such rules, regulations and instructions, established and promulgated by the Commissioner of Banks with respect to such banking corporations under the terms of this act; and such orders, rules, and regulations shall have the same force and effect as rules, regulations and instructions promulgated under the existing banking laws. The right of appeal provided in Chapter 243, Public Laws of 1931, shall apply to all such rules, regulations and instructions adopted and issued by the Commissioner of Banks.

SEC. 5. The Commissioner of Banks is authorized and directed not to take possession of any banking corporation under his supervision for failure to meet its deposit liabilities during the period in which such banking corporation is operating under the terms of section 3 (a) of this act; and he is hereby relieved from any and all liability for permitting such banking corporations to continue operations under the terms hereof.

SEC. 6. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1933.
CHAPTER 121

AN ACT TO CONFER EMERGENCY POWERS UPON THE INSURANCE COMMISSIONER.

The General Assembly of North Carolina do enact:

SECTION 1. A public emergency is hereby declared to exist in the State of North Carolina. By a proclamation by the President of the United States and also the Governor of North Carolina, all banking activities in the nation and the State of North Carolina have been suspended temporarily.

SEC. 2. In the emergency, the Insurance Commissioner of the State of North Carolina, by and with the consent and approval of the Governor of North Carolina, is hereby authorized to adopt and promulgate from time to time such rules and regulations as may be deemed necessary for the purpose of establishing safe and sound methods for the transaction of business of life insurance companies, fire insurance companies, casualty insurance companies, surety companies, fraternal societies, mutual aid societies, and all other corporations and associations transacting the business of insurance in the State of North Carolina, for the purpose of safeguarding the interest of policy holders, creditors, and bond holders, respecting the withdrawal or payment of funds, and to provide for the extension of the days of grace for policies of life insurance in time of emergency.

SEC. 3. Upon the adoption and promulgation of any such rule or regulation any law or any part of any law which may be in conflict with any such rule or regulation is hereby suspended and shall continue to be suspended so long as such rule or regulation continues in force and effect, but upon the repeal or revocation of such rule or regulation and upon the expiration of this section by limitation, all of such laws or parts of laws suspended shall be in as full force and effect as such laws or parts of laws would have been had this act not been passed.

SEC. 4. This act shall expire by limitation at midnight, May 1, 1933.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1933.
AN ACT RELATING TO THE PAYMENT OF WITHDRAWALS AND MATURER STOCK IN BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. Any shareholder in a building and loan association may withdraw all or any part of his or her holdings of unpledged or unhypothecated stock in such association by giving to the Secretary of such association one month's written notice of his or her intention to do so, and the right of such shareholder to make such withdrawal shall accrue one month after the giving of such notice, subject to the conditions set out in Section 2 of this Act.

SEC. 2. Whenever any shareholder whose stock has matured or whose right to withdraw his or her stock has accrued, as set out in Section 1, has not been paid because of insufficiency of funds in the treasury of the association, the Secretary of said association shall, under instruction from the directors, create a separate fund to be known as the "withdrawal or maturity fund" and into such fund shall be paid one-half of the net receipts of the association monthly. Net receipts shall mean the receipts of the association from interest, installments, rent and other revenue producing sources, diminished by the expenses of the association, and by any sums directed by the board of directors to be set apart and held separately for the purpose of meeting bills payable or notes payable at the maturity thereof. From time to time as the board of directors may direct, the secretary shall make an equitable and ratable distribution of the funds in said "withdrawal or maturity fund" to the stockholders whose right to receive payment from said fund has accrued, as hereinbefore provided, at the date of such distribution. One-half of the net receipts of the association shall be added monthly to such fund so long as there remains any shareholder of the association entitled to receive a portion thereof as aforesaid. No shareholder whose stock has matured or whose right to withdraw his stock has accrued as hereinbefore set out, shall have the right to demand or receive any funds in excess of the amount equitably and ratably distributed as hereinbefore set out except on approval of board of directors of such association and/or the Insurance Commissioner.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after March 9, 1933.

Ratified this the 7th day of March, A. D. 1933.
S.B. 99

CHAPTER 123

AN ACT TO AMEND CHAPTER 124 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1927, GOVERNING THE SALE OF LANDS OF LIFE TENANTS FOR RE-INVESTMENT AND FOR IMPROVING OTHER UN-IMPROVED REAL ESTATE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one of Chapter 124 of the Public Laws of North Carolina, Session 1927, be amended by striking out the word "and" between the words "property" and "re-investment" in line eleven of said Section, and insert in lieu thereof the following words, "for the purpose of obtaining funds for improving other non-productive and unimproved real estate so as to make the same profit-bearing, all to be done under order of the Court, or."

SEC. 2. That this act shall not affect pending litigation.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 304

CHAPTER 124

AN ACT RELATIVE TO REORGANIZATION OF CORPORATIONS WHOSE CHARTERS HAVE BEEN FORFEITED.

The General Assembly of North Carolina do enact:

SECTION 1. That wherever a corporation created under the laws of the State of North Carolina has, on account of failure to make reports to the different State authorities, for such a length of time as to lose its charter and where thereafter, under the Laws of the State of North Carolina, a new charter is issued, in the same name as the original corporation, and on behalf of the same corporation, such new corporation shall succeed to the same properties, to the same rights as the original corporation before losing its charter on account of neglect hereinbefore mentioned.

SEC. 2. That whenever such new corporation shall have been created, under the Laws of this State, all the title, rights and emoluments to the property held by the original corporation shall inure to the benefit of the newer corporation and the new corporation shall issue its stock to the stockholders in the defunct corporation, in the same number and with the same par value as held by the stockholders of the defunct corporation.
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Sec. 3. That such new corporation shall have the rights and privileges of maintaining any action or cause of action which the defunct corporation might maintain, bring or defend and to all intents and purposes the new corporation shall take the place of the defunct corporation to the same intent and purposes as if the defunct corporation had never expired by reason of its failure to make the reports hereinbefore referred to.

Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 351

CHAPTER 125

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT FOR SWAIN COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting after the word "Swain" under the subsection headed "Twentieth District" the following: "Seventh Monday before the first Monday in March, for the trial of civil cases only, to continue for two weeks; a special judge to be assigned for this court;"

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 383

CHAPTER 126

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES AS AMENDED, RELATING TO TERMS OF COURT IN TYRRELL COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That section one thousand four hundred and forty-three of volume three of the Consolidated Statutes, as amended, be, and the same is hereby amended by striking out all of that paragraph commencing with the word "Tyrrell," and by inserting in lieu thereof the following:
“Tyrrell—Seventh Monday after the first Monday in March; fourth Monday after the first Monday in September, and for this term a special Judge may be assigned; fourth Monday before the first Monday in March, for civil cases only. Upon recommendation of the local bar, the Board of Commissioners for the County of Tyrrell, at their option, may abolish and suspend the opening and holding, in any year, of the term above provided for the week commencing on the fourth Monday before the first Monday in March, by notifying the Governor and the Judge scheduled to hold said term, at least thirty days prior to the date for opening same, that such term of Court is not desired.”

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 409

CHAPTER 127

AN ACT TO AMEND SECTION 24 (d) OF SECTION 2, OF CHAPTER 85, PUBLIC LAWS OF 1924, SAME BEING AN ACT TO RELIEVE CONGESTION IN COURT DOCKET AND PROVIDE FOR THE SPEEDY TRIAL OF CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section twenty-four (d), of Section two, of Chapter eighty-five, Public Laws of nineteen hundred and twenty-four, be and the same is hereby stricken out, and the following substituted in its place and stead:

“Sec. 24(d). Transfers may be made in term of any civil action in the Superior Court to the General County Court, and from the General County Court to the Superior Court by the presiding Judge of said respective courts, by consent, or upon motion of which due notice has been given, when, in the opinion of the presiding judge of the court from which the transfer is to be made, the ends of justice will be best served and promoted by such transfer.”

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.
H.B. 410  CHAPTER 128
AN ACT TO AMEND CHAPTER 242, PUBLIC LAWS 1925, RELATING TO REMOVAL OF CAUSES FROM THE GENERAL COUNTY COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two, of Chapter two hundred and forty-two, Public Laws of nineteen hundred and twenty-five, be and the same is hereby amended by adding thereto the following: “All motions and petitions for removal of actions from the General County Court to the District Court of the United States shall be presented to, be heard and determined by the Judge of the General County Court, with the right of appeal from any order or ruling of said Judge to the Superior Court.”

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 514  CHAPTER 129
AN ACT TO AMEND CHAPTER 167, PUBLIC LAWS 1929, RELATING TO THE COURTS OF PASQUOTANK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter one hundred and sixty-seven of the Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out the last clause of said section and inserting in lieu thereof the words “ninth Monday after the first Monday in September to continue for two weeks, the first week for the trial of civil cases only and the second week for the trial of criminal cases only.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.
H.B. 545  CHAPTER 130

AN ACT TO PREVENT THE CHALLENGING OF JURORS WHO HAVE NOT PAID THE TAXES ASSESSED AGAINST THEM DURING THE PRECEDING TWO YEARS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes, Section 2326, be amended by inserting at the end of the first sentence in the fifth line of said Section between the word “tried” and the period at the end of said sentence, the following words: “or has not paid the taxes assessed against him during the preceding two years.”

Sec. 2. That all laws and clauses of law in conflict with the provisions of this act are, to the extent of such conflict, hereby repealed.

Sec. 3. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

H.B. 602  CHAPTER 131

AN ACT TO AMEND SECTION 840, VOLUME ONE, CONSOLIDATED STATUTES, RELATING TO CLAIMS OF THIRD PERSONS IN CLAIM AND DELIVERY PROCEEDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight hundred and forty, volume one, Consolidated Statutes, be, and the same is hereby, amended by striking out the word “plaintiff’s” in line six of said section between the words “in” and “affidavit” and inserting in lieu thereof the words “intervener or third person’s,” and by adding to said section the following: “Provided that this section shall not be construed to prevent any such intervener or third person from intervening and asserting his claim to the property, or any part thereof, without giving bond as herein required, where such intervener or other third person does not ask for possession of the property pending the trial of the issue.”

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.
CHAPTER 132

AN ACT TO AMEND SECTION 3908 OF THE CONSOLIDATED STATUTES RELATING TO FEES OF SHERIFFS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand nine hundred and eight of the Consolidated Statutes be, and the same is hereby amended, by striking out the word "ten" following the word "county" in line thirteen, and inserting in lieu thereof the word "five," so that said sentence shall read: "Conveying a prisoner to jail to another county, five cents per mile;" and that section three thousand nine hundred and eight of the Consolidated Statutes be and the same is hereby further amended, by striking out the word 'ten' following the word 'and' in line sixty-six, and inserting in lieu thereof the word 'five' so that said sentence shall read as follows: "Bringing up a prisoner upon habeas corpus, to testify or answer to any court or before any judge, one dollar, and all actual and necessary expenses for such services, and five cents per mile by the route most usually traveled, and all expenses for any guard actually employed and necessary."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in effect from and after its ratification.

Ratified this the 8th day of March, A. D. 1933.

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CHAPTER 133

AN ACT REQUIRING CLERKS OF THE SUPERIOR COURT TO GIVE NOTICE TO LEGATEES AND DEVISEES.

The General Assembly of North Carolina do enact:

SECTION 1. That the Clerks of the Superior Court of the State be and they are hereby required and directed to notify by mail, all legatees and devisees whose addresses are known, designated in wills filed for probate in their respective counties.

SEC. 2. That all expense incident to such notification shall be deemed a proper charge in the administration of the respective estates.

SEC. 3. That all laws and clauses of laws in conflict with this Act are hereby repealed.
Sec. 4. That this Act shall be in force from and after its ratification.
Ratified this the 8th day of March, A. D. 1933.

S.B. 93  CHAPTER 134
AN ACT TO ABOLISH THE CORPORATION COMMISSION AND TO CREATE THE OFFICE OF UTILITIES COMMISSIONER AND TO PRESCRIBE AND DEFINE THE FUNCTIONS, POWERS, AND DUTIES OF SUCH UTILITIES COMMISSIONER.

The General Assembly of North Carolina do enact:

SECTION 1. That the Corporation Commission and office of Corporation Commissioner shall be and the same are hereby abolished, and Sections 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, and 1034 of the Consolidated Statutes shall be and the same are hereby repealed. This act to go into effect on and after January 1, 1934.

SEC. 2. That there is hereby created the office of Utilities Commissioner, who shall have general power and control over the public utilities and public-service corporations of the State, and such supervision as may be necessary to carry into full force and effect the laws regulating the companies, corporations, partnerships, and individuals hereinafter referred to, and to fix and regulate the rates charged the public for service, and to require such efficient service to be given as may be reasonably necessary.

SEC. 3. That under the rules and regulations herein prescribed and subject to the limitations hereinafter set forth, the said Utilities Commissioner shall have general supervision over the rates charged and the service given, as follows, to wit:

(1) By railroads, street railways, steamboats, canals, express and sleeping-car companies, and all persons, firms or corporations engaged in the carrying of freight or passengers or otherwise engaged as common carriers;

(2) By telephone and telegraph companies and all other companies engaged in the transmission of messages, and by all firms and individuals owning or operating telephone or telegraph lines in the State;

(3) By electric light, power, water, and gas companies, and corporations, other than such as are municipally owned or conducted, and all other companies, corporations, or individuals engaged in furnishing electricity, electric light current,
power, or in transmitting or selling the same or producing the same from the water courses of this State;

(4) By all water power and hydroelectric companies or corporations now doing business in this State or which may hereafter engage in doing business in this State, whether organized under the laws of this State or under the laws of any other State or country, and such companies and corporations are deemed to be public-service companies and subject to the laws of this State regulating the same;

(5) By flume companies, corporations, other than municipal corporations, or individuals owning or operating public sewerage systems in the State of North Carolina;

And the said Utilities Commissioner is hereby vested under this section with all power necessary to require and compel any public utility or public-service corporation of the kinds herein designated or any other class of public utility to provide and furnish to the citizens of this State reasonable service of the kind it undertakes to furnish and fix and regulate the reasonable rates and charges to be made to the citizens of the State who may be entitled to use the same under such rules and regulations as may be lawfully prescribed.

SEC. 4. On or before the first day of April, 1933, the Governor, with the advice and consent of the Senate, shall appoint a Utilities Commissioner who shall enter upon the duties of his office on the first day of January, 1934, and hold his said office until the first day of January, 1935, or until his successor has been elected and qualified.

In the general election in 1934 and quadrennially thereafter, there shall be elected a Utilities Commissioner whose term of office shall begin on the first day of January, 1935, and quadrennially thereafter, and continue for a term of four years or until his successor has been elected and qualified.

Any vacancy in the office of the Utilities Commissioner caused by death, resignation, removal, failure to qualify, or any incapacity to perform the duties of his office, or otherwise, shall be filled by appointment by the Governor, and the person so appointed shall fill the office until the expiration of the term of office of the person whose vacancy he was appointed to fill, or until the first day of January following the general election, subject to the provisions hereinafter set out.

Should the vacancy occur as hereinbefore set out more than sixty days prior to a general election, then at the next general election there shall be elected a Utilities Commissioner who shall serve for the unexpired term. In the
event the vacancy should occur less than sixty days prior to a general election, the appointee of the Governor shall serve until the expiration of the term of the person he was appointed to succeed.

SEC. 5. The Utilities Commissioner shall receive an annual salary of Forty-five Hundred ($4500.00) Dollars, and before entering upon the duties of his office shall file with the Secretary of State his oath of office to support the Constitution and laws of the United States and the Constitution and laws of the State of North Carolina, and to well and truly perform the duties of his said office as Utilities Commissioner, and that he is not the agent or attorney of any utility company or public-service corporation, or an employee thereof, and that he has no interest in any such company or corporation.

SEC. 6. That the Utilities Commissioner shall have, exercise, and perform all the functions, powers, and duties and have all the responsibilities conferred by this act, and all such other powers and duties as may be necessary or incident to the proper discharge of the duties of his office.

SEC. 7. That all the powers, duties, and functions, rights and responsibilities of any statute or law of this State heretofore conferred upon or vested in or exercised by the Corporation Commission in this State, or any member thereof, are hereby vested in the Utilities Commissioner, and shall from and after the dates herein specified be assumed, exercised, and performed by the Utilities Commissioner created by this act and his successor in office subject to the provisions of this act. Wherever and whenever, under any existing law, any report, petition, application, memorial, or communication is required or permitted to be made or addressed to the Corporation Commission, or any member thereof, concerning any of the matters, things, and subjects over which the said Corporation Commission may have heretofore exercised control, authority, or direction, such report, petition, application, or communication concerning the same shall be addressed to the Utilities Commissioner, and he shall have full power and supervision over the same and to act therein or thereon in such manner as was heretofore provided for the Corporation Commissioners or Commission.

SEC. 8. That Chapter twenty-one (21) of the Consolidated Statutes of 1919, Chapter one hundred and forty-nine (149) of the Public Laws of 1927, all revenue and machinery acts of this State, and any and all acts and laws and clauses of laws amendatory thereof and supplemental thereto, and all laws and clauses of laws relating to the functions, powers, duties, rights, and responsibilities of the Corporation Commission, or any member thereof, be and they are hereby amended
so that all functions, powers, duties, rights, and responsibilities prescribed to be done and performed by the Corporation Commission, or any member thereof, by any of said acts and laws, shall hereafter be done and performed by the Utilities Commissioner, and wherever in Chapter twenty-one (21) of the Consolidated Statutes of 1919, or any act amendatory thereof, reference is made to "Corporation Commissioner," "Corporation Commission of the State of North Carolina," "Corporation Commission of North Carolina," "Corporation Commission of this State," "Chairman of the Corporation Commission," or "Securities Commissioner," or other designation, the aforesaid chapter and laws amendatory thereof shall be amended by striking out the aforesaid "Corporation Commission," "Chairman of the Corporation Commission of the State," "Securities Commissioner," or other designation words, and inserting in lieu thereof the words "Utilities Commissioner," and wherever in any sentence or clause any pronoun or any other word is used referring to the said Commissioner, Corporation Commission of North Carolina, or Securities Commissioner, appropriate pronoun or reference word shall be substituted as the context may require to follow and carry out the purposes of this act.

SEC. 9. That the Utilities Commissioner shall make all investigations and conduct all hearings with respect to the matters, things, and controversies which prior to the ratification of this act were under the control and required to be made by the Corporation Commission, or any member thereof, as set out in chapter twenty-one of the Consolidated Statutes, chapter one hundred and forty-nine of the Public Laws of 1927, revenue and machinery acts of this State, and all other acts, laws, and clauses of laws conferring the functions, duties, powers, rights, and responsibilities upon said Corporation Commission, or any member thereof, and the rulings, findings, judgments, and conclusions of said Utilities Commissioner with respect to such matters and things, made in accordance with the provisions of this act, shall have the same force and effect and validity as the findings and conclusions heretofore made or required to be made by the Corporation Commission, or any member thereof, or existent under the powers conferred upon said Corporation Commission or any member thereof prior to the ratification of this act, and for this purpose and to this end the said Utilities Commissioner and the associate commissioners hereinafter provided for shall be and they are hereby constituted a court of record, known as the "Utilities Commission" of the State of North Carolina, and shall adopt a seal and have all the powers and jurisdiction of a court of general jurisdiction as to all the subjects embraced in
Oaths and evidence.

Decisions.

Commissioner to call in associates to determine questions of facts where amount involved exceeds $3,000.00.

Or to further public interest.

Notice to associates.

Notice to parties.

Commissioner acts alone in other matters.

Right of appeal.

Governor to appoint two Associate Commissioners.

Terms of office.

Duties.

Pay of Associates.

this act; and the Commissioners and clerks thereto shall have full power to administer oaths, hear and take evidence, and said Commission or Commissioners shall render their decisions upon questions of law and of fact as other courts of similar jurisdiction.

Sec. 10. Whenever in the performance of the duties herein prescribed any material issue of fact shall arise in any subject matter or controversy pending before the Utilities Commission, wherein the amount involved shall be three thousand ($3,000.00) Dollars or more, or, in the opinion of the Utilities Commissioner, the interest of the public is concerned, the said Commissioner shall, upon request of any party to the petition or proceeding, or upon his own motion, if he deem it advisable, and to the public interest, notify the Associate Commissioners hereinafter provided for, to sit with him for the purpose of hearing and determining such matters or issues of fact. The said Associate Commissioners shall be given ten days notice by the Utilities Commissioner of the time and place of such hearing, and a similar notice shall likewise be given to all parties interested in such proceeding or hearing. In all matters, controversies, or proceedings brought before said Utilities Commissioner wherein the amount involved is less that the sum of $3,000.00, and in the opinion of the Commissioner the public interest is not concerned, the said Utilities Commissioner sitting alone shall hear the matter and proceed to judgment thereon, subject to the right of appeal to the Superior Court as now provided by law.

Sec. 11. As soon as practicable after the ratification of this Act, and before the same goes into effect, the Governor, with advice and consent of the Senate, shall appoint two associate commissioners who shall be residents of this State and otherwise qualified, one of whom shall hold office until the first day of January, 1935, or until his successor shall have been appointed and qualified, and one shall hold office until the first day of January, 1937, or until his successor shall have been appointed and qualified, who shall, when notified and called upon by said Utilities Commissioner, sit with him for the purpose of hearing and determining all controverted matters or issues of fact as hereinabove provided. At the expiration of each of the above named terms and quadrennially thereafter there shall be appointed in the same manner one Associate Commissioner who shall hold office for the term of Four Years.

The said Associate Commissioners shall receive as compensation for their services rendered hereunder the sum of Twenty-five ($25.00) Dollars per day and actual expenses
while engaged in said hearings, provided the total amount expended for such per diem for said Associate Commissioners shall not exceed the sum of Eighteen Hundred ($1800.00) Dollars per year. In case of a vacancy in the office of Commissioner from any causes, the unexpired term of such Commissioner shall be filled by appointment of the Governor; provided said Associate Commissioners shall enter upon the duties of their office January 1, 1934.

Sec. 12. The said Utilities Commissioner, in matters solely within his jurisdiction, and the said Commissioner, together with the Associate Commissioners, when called upon as here-inabove provided, shall hear and determine such matter, thing, or controversy in dispute, pass upon and determine the issues of fact raised thereon, and the questions of law involved therein, and make and enter their findings and conclusions thereon as the judgment of the said Utilities Commissioner of North Carolina. From the decision of said Utilities Commissioner, or the said Utilities Commission, any party to said proceeding may appeal to the Superior Court at term as designated in and under the rules of procedure required by Section (s) 1097, 1098, 1099, 1100, 1101, 1102, Consolidated Statutes, said appeal to be prosecuted and the said matter and controversy there to be heard and disposed of as is now provided by law, and upon such appeal being taken, it shall be the duty of the Utilities Commission to certify its decision and rulings to the said Superior Court as now provided by law.

Sec. 13. The Utilities Commissioner shall keep in his office at all times a record of his official acts, rulings, and transactions, which shall be public records of the State of North Carolina, and all rulings and determinations of said Commission upon matters and things authorized to be passed upon by this act, and shall have and appoint a Chief Clerk, who shall be experienced in railroad and other public utilities statistics, transportation and public-service charges, and whose term of office shall be for a period of two years, and he shall file with the Secretary of State the oath of office similar to that prescribed for the Utilities Commissioner. The Utilities Commissioner shall have power to remove such clerk for cause at any time.

Sec. 14. The Utilities Commissioner shall be allowed such stenographic and other clerical assistance as he may require for the performance of the duties and functions of his said office, to be established and fixed by such department, bureau, or other State agency as may be charged by law with the duty of determining the extent of such assistance in said departments, all such stenographers, clerks, and
Compensation.

assistants and special investigators so provided for to be appointed by the Utilities Commissioner and subject to removal or discharge by him. The salaries and compensation of such clerical assistants, special investigators, or other office force as may be allowed in the office of the Utilities Commission shall be fixed in the manner as now provided by law for fixing and regulating the salaries and compensation by other State departments.

Sec. 15. In all cases where the seal is required on any document, the seal adopted as herein prescribed by the Utilities Commissioner shall be sufficient, and whenever any record, paper, or document is required to be certified or evidenced by the certificate of the Utilities Commissioner or his chief clerk or wherever any act or thing is required or permitted to be evidenced by such certificate, the certificate shall be made by the Utilities Commissioner, and shall have the valid force and effect now given by law to any such certificate which may have heretofore been required to be made by the Corporation Commission.

Sec. 16. That the said Utilities Commissioner shall at all times be required to keep himself informed as to the public-service corporations hereinbefore specified and enumerated, their rates and charges for service, and the service supplied to the citizens of the State and purposes therefor; and he shall at all times be empowered and required to inquire into such service and rates charged therefor, and to fix and determine as herein provided the reasonableness thereof, and upon petition or otherwise to make full inquiry into such rates and charges in behalf of the citizens of the State, and compel and require compliance with the regulations and charges, and final determination fixed therefor under the provisions of this act, and no corporation, association, partnership, or individual doing business in the State of North Carolina as a public-service corporation, or any corporation herein designated, shall be allowed to increase its rate and charge for service or change its classification in any manner whatsoever except upon petition duly filed with the Utilities Commission and inquiry held thereon and final determination of the reasonableness and necessity of any such increase or change in classification or service: Provided, however, that nothing herein shall be construed to prevent any public-service corporation from reducing its rates either directly or by change in classification.

Sec. 17. That the Utilities Commissioner shall occupy the offices now occupied by the Corporation Commission and and the Securities Commissioner, or so much thereof as shall be necessary for the performance of the functions and
duties herein prescribed, and such offices shall be turned over to the said Utilities Commission. Upon the induction into office of the Utilities Commissioner, the Corporation Commission shall turn over and deliver to him all books, records, papers, and documents and he shall be responsible for the safe keeping thereof.

Sec. 18. That the Corporation Commission shall proceed as promptly as possible to investigate, determine and fix fair and equitable rates on telephone, telegraph and other public utility service in line with present economic conditions.

Sec. 19. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 20. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1933.

S.B. 337  CHAPTER 135

AN ACT TO AMEND THE CHARTER OF THE TOWN OF MORGANTON AS CONTAINED IN CHAPTER 104 OF THE PRIVATE LAWS OF 1913, AS AMENDED BY CHAPTER 108 OF THE PRIVATE LAWS OF 1921 (EXTRA SESSION); PRIVATE LAWS OF 1923.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Three of Article Two of the Charter of the Town of Morganton be and the same is hereby amended, by adding to said Section Three the following:

"Provided that the Mayor of the Town of Morganton, in his discretion, shall not be required to exercise the powers and duties prescribed in said Section Three of Article Two of said Charter, and any Justice of the Peace residing in the said Town of Morganton, is hereby empowered to issue warrants or other processes for a violation of Town ordinances, and hear and determine such matters to the same extent and have the same jurisdiction as granted said Mayor in said Section Three aforesaid."

Sec. 2. That Section 198 of the Consolidated Statutes of the State of North Carolina, be and the same is hereby amended to the extent that it shall not be unlawful for any attorney residing in Burke County to act as a Justice of the Peace in said County, provided such attorney is duly elected or appointed a Justice of the Peace according to law, and such appointment shall not disqualify such attorney-at-law from engaging in the practice of law, provided, however, that
such attorney-at-law shall not appear as counsel in any litigation that was before him as Justice of Peace.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1933.

S.B. 338 CHAPTER 136
AN ACT TO REGULATE THE PAYMENT OF REWARDS FOR THE SEIZURE OF STILLS IN BURKE COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That Chapter One of the Public Laws of 1923 be and the same is hereby amended by striking out Section 24 thereof and by inserting in lieu thereof a new section reading as follows:

“For every distillery seized under the State Prohibition Laws the Sheriff or other police officer shall receive such sum as the Board of County Commissioners of the County in which the seizure was made shall, in the discretion of such Board, allow, which sum shall in no event exceed ten dollars ($10.00); Provided, that the Commissioners shall not pay any amount if they are satisfied, after due investigation, that the seizure of the distillery was not bona fide made; Provided, further, that when the Sheriff of a county captures a distillery he shall receive the fee allowed for his own use, regardless of whether he be on fees or salary.”

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall apply to Burke County only.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1933.

H.B. 380 CHAPTER 137
AN ACT TO SHORTEN TIME FOR PAYMENT OF GASOLINE TAX, TO REGULATE TRANSPORTATION BY TRUCKS AND BOATS, PROVIDE FOR REGULAR AUDIT OF ACCOUNTS AND TO FURTHER SAFEGUARD PAYMENT AND PREVENT EVASION.

The General Assembly of North Carolina do enact:

Section 1. That Sub-section 12 of Section 24 of Chapter 145 of the Public Laws of 1931 be repealed and the following substituted in lieu thereof:
(12) If any person, firm or corporation shall fail to pay the amount of tax levied in sub-section 5 of section 24 of this act within the time specified in sub-section 6 of section 24 of this act, it shall be the duty of the Commissioner of Revenue to proceed at once to enforce the payment of said tax, and to this end the Commissioner of Revenue shall have and may exercise all the remedies provided in the revenue laws of the State for enforcing payment of other taxes, including the right of execution through the sheriffs of the several counties of the State upon any property of the delinquent taxpayer, and shall with the assistance of the Attorney General whenever necessary bring appropriate action in the courts of the State for the recovery of such tax. If it shall be found as a fact that such failure to pay was willful on the part of such person, firm or corporation, judgment shall be rendered against such person, firm or corporation for double the amount of tax found to be due, together with interest, and the amount of taxes and penalties shall be paid into the State Treasury to the credit of the State highway fund. All remedies which now or may hereafter be given by the laws of the State of North Carolina for the collection of taxes are expressly given herein for the collection of taxes levied in this act or of judgment recovered under authority of this act. It shall also be the duty of the Commissioner of Revenue to revoke the license of any licensed distributor who shall refuse, fail or neglect to pay the taxes levied in sub-section 5 of section 24 of this act within the time specified in sub-section 6 of section 24 of this act, and whose account shall remain delinquent for any part of said tax for ten days thereafter: Provided, that in consideration of the reduction by thirty days of time previously allowed before enforcing payment of this tax the Commissioner of Revenue may find the correct amount of accrued tax liability for the last thirty days next preceding the effective date of this act, and may permit the said sum of delinquency to be divided into twelve equal monthly payments to be paid on the twentieth day of each succeeding twelve months, plus interest at the rate of six per cent per annum on deferred payments and upon failure of any distributor to meet any such deferred payment at the time specified or within ten days thereafter, together with the current monthly liability, it shall be the duty of the Commissioner of Revenue to revoke the license of any such distributor and to proceed to enforce payment of the whole amount that may be due by said distributor.

(a) That it shall be the duty of the Commissioner of Revenue, by competent auditors, to have the books and records of every licensed distributor in the State examined at least
Checking certain records.

License constitutes distributor trust officer of State for collection of tax.

Failure to remit made felony.

Boats and vehicles transporting motor fuels must register.

Contents of notice.

Issuance of certificate.

Displayed on vehicle or boat.

twice each year to determine if such distributor is keeping complete records as provided in sub-section 8 of section 24 of this act, and to determine if correct reports have been made to the State Department of Revenue by every such distributor covering the total amount of tax liability of such licensed distributor. It shall also be the duty of such auditors to check the records of each distributor with the records of shipment by railroad companies, or by boats or trucks, or other available sources of information, and also to check the records covering the receipt and distribution of any other liquid petroleum products handled by each distributor.

(b) The licensing of any person, firm or corporation as a wholesale distributor of gasoline shall constitute such distributor an agent or trust officer of the State for the purpose of collecting the tax on the sale of gasoline imposed in this act, and the failure of any such person, firm or corporation who adds the amount of the tax levied in this act to the customary market price for gasoline and collects the same and who shall fail to remit the gasoline tax to the Commissioner of Revenue upon the terms and as provided herein, such failure shall constitute embezzlement of State funds, and upon conviction under this section any individual, partner or officer or agent of any association, partnership or corporation shall be guilty of a felony, and upon conviction shall be fined or imprisoned in the discretion of the court.

(c) The owner or operator of any motor vehicle using the highways of this State, or the owner or operator of any boat using the waters of this State, transporting into, out of, or between points in this State, any gasoline or liquid motor fuel taxable in this State, or any liquid petroleum product that is, or may be hereafter made, subject to the inspection laws of this State, shall, as a prerequisite to the transportation of such products over the highways or waters of this State, register such intention with the Commissioner of Revenue in advance of such transportation, with notice of the kind and character of such products to be transported, and if by motor vehicle the license and motor number of each motor vehicle intended to be used in such transportation. Upon the filing of such information, together with an agreement to comply with the provisions of this act, the Commissioner of Revenue shall, without any charge therefor, issue a numbered certificate to such owner or operator for each motor vehicle intended to be used for such transportation, which numbered certificate shall be prominently displayed on the motor vehicle or boat used in transporting the products named in this section. Every person hauling, transporting, or conveying gasoline over any of
the public highways of this State shall, during the entire time he is so engaged, have in his possession an invoice, or bill of sale, or other record evidence showing the true name and address of the person from whom he has received the gasoline, and the number of gallons so originally received by him from said person, and the true name and address of every person to whom he has made deliveries of said gasoline, or any part thereof, and the number of gallons so delivered to each of said persons. The person hauling, transporting or conveying such gasoline shall, at the request of any representative of the Commissioner of Revenue, produce and offer for inspection said invoice or bill of sale, or record evidence. If said person fails to produce the invoice or bill of sale, or record evidence, or if, when produced, it fails to clearly disclose said information, the same shall be prima facie evidence of a violation of this section. No person shall haul, transport or convey gasoline over any of the public highways of the State except in vehicles plainly and visibly marked on the rear thereof with the word "Gasoline" or other name of the motor fuel being transported, in letters at least four inches high and of corresponding appropriate width, together with the name or trade mark of the owner of the vehicle in which such gasoline is contained displayed in a conspicuous place on the vehicle. Any person guilty of violating any of the provisions of this sub-section shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

(d) That Chapter 93 of Public Laws of 1927 as amended by Chapter 230, Public Laws of 1929, be amended by striking out section 6½ enacted by Chapter 230 of Public Laws of 1929 and substituting in lieu thereof the following:

SECTION 6½. Every person, firm or corporation engaged in the business of, or transporting motor fuel, whether common carrier or otherwise, and whether by rail, water, pipe line or over public highways, either in interstate or in intrastate commerce, to points within the State of North Carolina, and every person, firm or corporation transporting motor fuel by whatever manner to a point in the State of North Carolina from any point outside of said State shall be required to keep for a period of two years from the date of each delivery records on forms prescribed by, or satisfactory to, the Commissioner of Revenue of all receipts and deliveries of motor fuel so received or delivered to points within the State of North Carolina, including duplicate original copies of delivery tickets or invoices covering such receipts and deliveries, showing the date of the receipt or delivery, the name and address of the party to whom each de-
livery is made, and the amount of each delivery; and shall report, under oath, to the Commissioner of Revenue, on forms prescribed by said Commissioner of Revenue, all deliveries of motor fuel so made to points within the State of North Carolina. Such reports shall cover monthly periods, shall be submitted within the first ten days of each month covering all shipments transported and delivered for the previous month, shall show the name and address of the person to whom the deliveries of motor fuel have actually and in fact been made, the name and address of the originally named consignee if motor fuel has been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car, and the number of gallons contained therein if shipped by rail; the name of the boat, barge or vessel, and the number of gallons contained therein, and the consignor and consignee if shipped by water; the license number of each tank truck and the number of gallons contained therein, and the consignor and consignee if transported by motor truck; if delivered by other means the manner in which such delivery is made; and such other additional information relative to shipments of motor fuel as the Commissioner of Revenue may require: Provided, that the Commissioner of Revenue may modify or suspend the provisions of this section with regard to reports of interstate or intrastate shipments or deliveries upon application of any licensed distributor: Provided, also, that the Commissioner of Revenue shall have full power to require any distributor to make additional reports and to produce for examination duplicate originals of delivery tickets or invoices covering both receipts and deliveries of products as herein provided. The reports herein provided for shall cover specifically gasoline, kerosene, benzine, naptha, crude oil, or any distillates from crude petroleum. Any person, firm or corporation refusing, failing or neglecting to make such report shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

(e). The Commissioner of Revenue of the State of North Carolina shall, upon request duly received from the officials to whom are intrusted the enforcement of the motor fuel tax laws of any other state, forward to such officials any information which he may have in his possession relative to the manufacture, receipt, sale, use, transportation or shipment by any person of motor fuel.

Sec. 2. That this act shall be in force from and after the first day of April, one thousand nine hundred and thirty-three.

Ratified this the 9th day of March, A. D. 1933.
S.B. 274  
CHAPTER 138

The General Assembly of North Carolina do enact:

SECTION 1. That Section Two of Chapter Twenty-eight of the Public Laws of North Carolina, Extra Session, 1924, be, and the same is hereby amended so that said section shall hereafter read as follows:

"Section 2. That while in session or otherwise actually engaged in the performance of their duties as members of said Grand Jury, the members thereof shall be paid and compensated as follows: Three dollars per day shall be paid the foreman and Two Dollars per day shall be paid to other members of said Grand Jury."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

S.B. 349  
CHAPTER 139
AN ACT TO PERMIT THE SALE AND USE OF HOG CHOLERA VIRUS IN EDGECOMBE COUNTY UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Farm Demonstration Agent of Edgecombe County shall select suitable and qualified persons, not more than one from each township, and grant permission to such persons in writing to distribute, sell or use virulent blood from hog-cholera-infected hogs or virus, in Edgecombe County, such appointments made by Farm Demonstration Agent to be approved by the Board of County Commissioners. The Farm Demonstration Agent shall have authority to fix the rate of compensation to be paid such persons and shall have authority to revoke the permission granted any such person or persons.

SEC. 2. That the provisions of section four thousand four hundred ninety-two of the Consolidated Statutes of North Carolina and of section four thousand eight hundred seventy-nine of the Consolidated Statutes of North Carolina, shall
not apply to any person distributing, selling or using virulent blood from hog-cholera-infected hogs or virus in Edgecombe County with the written permission of the Farm Demonstration Agent of Edgecombe County.

Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict are hereby repealed.

Sec. 4. That this act shall apply only to Edgecombe County.

Ratified this the 10th day of March, A. D. 1933.

H.B. 451

CHAPTER 140

AN ACT TO AMEND SECTION 2808 CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO COLLECTION OF WATER RENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2808 Consolidated Statutes of North Carolina be and the same is hereby amended by adding to the said section at the end thereof an additional proviso as follows: "Provided further that where the water may be cut off under the provisions of this section for the failure of the occupant of the premises to pay his water bill, and such occupant is not the owner of the premises but occupies said premises as a tenant, it shall not be lawful for the board in charge or management of the waterworks to require the payment of such delinquent bill before turning on the water at the instance of a new and different tenant or occupant of said premises. This proviso shall not apply in cases where the premises are occupied by two or more tenants serviced by the same water meter."

Sec. 2. All laws or clauses of laws in conflict with this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.
H.B. 544  CHAPTER 141
AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR YADKIN COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Sections five thousand nine hundred sixty, five thousand nine hundred sixty-two, five thousand nine hundred sixty-three, five thousand nine hundred sixty-four, five thousand nine hundred sixty-five, five thousand nine hundred sixty-six, five thousand nine hundred sixty-seven, and five thousand nine hundred sixty-eight of the Consolidated Statutes, and Section one of Chapter three hundred twenty, Public Laws of one thousand nine hundred twenty-nine, and any and all amendments thereto, in so far as said statutes relate to primaries and elections in Yadkin County, and any and all other laws, whether general, public, public-local, special or private, allowing or permitting absentee voting in Yadkin County, be, and they are hereby, repealed, and upon the ratification of this act, no person shall be permitted to vote in any primary or election in Yadkin County, except by personally presenting himself or herself for that purpose at the ballot box, at the polling place, in the precinct of which such person is a qualified and registered voter.

SEC. 2. This act shall apply to Yadkin County only.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

H.B. 588  CHAPTER 142
AN ACT TO REPEAL CHAPTER 17, AND CHAPTER 126 OF THE PUBLIC LAWS OF THE SESSION OF 1929 RELATING TO ESTABLISHMENT OF RECORDER'S COURT IN BURKE COUNTY: AND TO REPEAL CHAPTERS 422 AND 335 OF PUBLIC LAWS OF THE SESSION OF 1931 RELATING TO THE GENERAL COUNTY COURTS IN BURKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 17 and Chapter 126 of the Public Laws of the Session of 1929 be and the same are hereby repealed.

SEC. 2. That Chapters 422 and 335 of the Public Laws of the Session of 1931 be and the same are hereby repealed.
Recorder's Court and General County Court abolished in Burke County.

Transfer of cases.

SEC. 3. That all cases on the civil and criminal dockets of the General County Court of Burke County at the time of the ratification of this Act of which the Superior Court of Burke County has jurisdiction shall be certified to said court for trial and final disposition, and all civil or criminal cases of which a Justice of the Peace has jurisdiction shall be certified to a Justice of the Peace, for trial and final disposition; and the transfer of said cases shall be made by the trial Judge of said General County Court.

SEC. 4. That this Act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.

H.B. 798 CHAPTER 143

AN ACT TO ALLOW COUNTIES AND OTHER UNITS TO INVEST IN BONDS OF THEIR SAID UNIT.

Whereas, in order to tide over the present financial crisis it is necessary that certain provisions as to the investment of sinking funds of the various units be enlarged in order that the said units may take advantage of the opportunities to buy their own bonds at the present market price,

Now, therefore, the General Assembly of North Carolina do enact:

SECTION 1. That section twenty-nine of Chapter sixty Laws one thousand nine hundred thirty-one be amended as follows: After the word "unit" in line five, and before the comma before the word "or" in line six strike out the words "If such sinking funds are applicable to the payment of such bonds or notes."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1933.
CHAPTER 144

AN ACT TO MAKE AVAILABLE TO THE VARIOUS COUNTIES AND SCHOOL DISTRICTS THE ALLOTMENTS MADE FROM THE TAX REDUCTION FUND IRRESPECTIVE OF THE AMOUNT OF AD VALOREM TAXES COLLECTED.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Tax Reduction Fund as set up and provided by Section 4, subsection 5, of Chapter 429, Public Laws of 1931, and Chapter 440, Public Laws of 1931, being for the aid of the various Counties and school districts in operating terms of school of a greater length than six months, shall not be reduced by the Director of the Budget or any department or agency of the State by a greater percentage than the average percentage reduction of all other appropriations, which fund shall be applied in full to the operation of extended terms of schools for the school year 1932-1933 only, and no part of which shall be applied to or charged against the operation of schools for any term preceding or succeeding said term.

SEC. 2. That when it shall be made satisfactorily to appear to the State Superintendent of Public Instruction that any county or school district for which an allotment from said fund has been approved by the Board of Equalization for the school year 1932-1933, has operated for one full school month of the extended term, one-half of the allotment heretofore made to such county or district shall be immediately payable, and upon like certification that the second month of said extended term be so operated the remaining one-half shall be immediately payable. Such payments shall be made irrespective of the amount of ad valorem taxes actually collected in said counties and districts.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1933.
H.B. 856

CHAPTER 145

AN ACT RELATING TO THE SUPERIOR COURTS OF NASH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended by striking out that part of said section relating to the courts of Nash County and inserting in lieu thereof the following:

"Nash—Fifth Monday before the first Monday in March; second Monday before the first Monday in March, to continue for two weeks; first Monday after the first Monday in March; seventh Monday after the first Monday in March, to continue for two weeks; twelfth Monday after the first Monday in March; first Monday before the first Monday in September; fifth Monday after the first Monday in September; twelfth Monday after the first Monday in September, to continue for two weeks."

Sec. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1933.

S.B. 138

CHAPTER 146

AN ACT TO PROHIBIT THE SALE OF CONVICT-MADE GOODS.

The General Assembly of North Carolina do enact:

SECTION 1. That except as hereinafter provided, the sale anywhere within the State of North Carolina of any and all goods, wares and merchandise manufactured, produced or mined wholly or in part, by convicts or prisoners, except by convicts or prisoners on parole or probation, or in any penal and/or reformatory institutions is hereby prohibited and declared to be unlawful.

Sec. 2. That the provisions of this Act shall not apply to sales or exchanges between the State Penitentiary and other penal, charitable, educational and/or custodial institutions, maintained wholly or in part by the State, or its political subdivisions, for use in said institution or by the wards thereof; nor shall the provisions of this act apply to the sale of cotton, corn, grain or other processed or unprocessed
agricultural products, including seed for growing purposes, or to the sale of stone, quarried by convict labor, or to the sale of coal or chert mined by convict labor, in any mine operated by the State; provided that this section shall apply with equal force to sales to the State or any political sub-division thereof by any State penal or correctional institution, including the State Highway; provided further that the State of North Carolina shall have the right of manufacturing in any of its penal or correctional institutions products to be used exclusively by the State or any of its agencies.

Sec. 3. That this Act shall apply equally to convict or prison made goods, wares or merchandise, whether manufactured, produced or mined within or without the State of North Carolina.

Sec. 4. Any person, firm or corporation selling, undertaking to sell, or offering for sale any such prison-made or convict-made goods, wares or merchandise, anywhere within the State, in violation of the provisions of this Act, shall be guilty of a misdemeanor, and, upon conviction, shall be subject to fine, or imprisonment, or both, in the discretion of the Court. Each sale or offer to sell, in violation of the provisions of this Act, shall constitute a separate offense.

Sec. 5. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 6. This Act shall be in force from and after the nineteenth day of January, 1934.

Ratified this the 13th day of March, A. D. 1933.

S.B. 326

CHAPTER 147

AN ACT TO AMEND SECTION 730 OF THE CONSOLIDATED STATUTES, AND CHAPTER 58 OF THE PUBLIC LAWS OF 1931, PERMITTING DEPUTY SHERIFFS OF ONSLOW COUNTY TO LAY OFF HOMESTEADS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section seven hundred and thirty of the Consolidated Statutes of North Carolina be further amended by amending Section two of Chapter fifty-eight of the Public Laws of nineteen hundred and thirty-one, by changing the period to a comma in the last line of Section two, and adding the word "Onslow" after the word "Moore."

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.
H.B. 158  CHAPTER 148

AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That this act may be cited as the Tax Foreclosure Act of one thousand nine hundred and thirty-three.

SEC. 2. Definitions. When used in this act. (a) The terms "county, city or town" shall be held and construed to mean and include subdivisions of the government so named and any other subdivision of government charged with the duty and having the power to levy and collect taxes;

(b) The term "governing body" shall be held and construed to mean and include a board of county commissioners, a board of county or city managers, a board of town commissioners, a board of town aldermen, a city council, or other official body or board charged generally with the duties corresponding to those of a board of county commissioners or a board of town commissioners, and having and exercising the power to levy taxes within a particular territory or taxing jurisdiction;

(c) The term "sheriff" shall be held and construed to mean and include any sheriff, deputy sheriff, tax collector, or other officer of any county, city, town or other taxing jurisdiction charged with the duty of collecting taxes;

(d) The term "taxpayer" shall be held and construed to mean and include any person, firm, association or corporation, or group thereof, subject to a tax imposed by any law of this State;

(e) The term "tax" or "taxes" shall be held and construed to mean and include any taxes, special assessments, costs, penalties, and/or interest, and/or any other payments charged and imposed by authority of law against any taxpayer or upon or against any property.

(f) The term "county accountant" shall be held and construed to mean and include any person designated by the governing body of any county or municipality charged with the duty of aiding in the collection of taxes.

SEC. 3. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities and towns of the State, when listing or assessing real estate for taxes, to ascertain the owner of the real estate being so listed and assessed,
or some one who has an interest therein, whether the same is encumbered, and if so, to whom, and the post office address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least three adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat, or the street number, shall be given. The county supervisor of taxation, or other person charged with supervision of the listing and assessment of property for the county, city or town, shall inspect the tax abstracts as returned by the list taker or assessor and if the above requirements have not been complied with, shall refuse approval of the bill or account of such tax lister or assessor for payment for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

SEC. 4. After the taxes have been computed for any one year, the tax books and lists shall be delivered to the sheriff or other tax-collecting officer of the county, or town, or city, by the chairman of the governing body of said taxing unit, and in and upon said tax book there shall be an order or endorsement in substantially the following form:

NORTH CAROLINA, County, City,
To the Sheriff or Tax Collector of County, or Town, or City:

You are hereby authorized, empowered, and commanded to collect the taxes from the persons and taxpayers in the amounts as herein set forth, and the taxes against such persons and taxpayers and in the amounts as herein set forth are declared to be a first lien on all real property of such taxpayer in County, or Town, or City, and superior to any and all other liens on said real estate, and this book and order shall be a full and sufficient authority to direct, require and enable you to levy on and sell any and all real (or) personal property of persons and taxpayers herein named for and on account of the taxes due by and herein charged to said persons and taxpayers, and all interest and cost on account thereof.

Witness my hand and official seal, this day of 193.

Attest: Chairman, Board of Commissioners

Clerk to Board
The said tax list so endorsed and placed in the hands of the sheriff or tax collector shall have all the force and effect of a duly docketed judgment and of an execution against all of the real and personal property of the persons and taxpayers charged with the taxes and in the amount as set out in said book and list, and shall be a superior lien on all the property set out in said book and list.

SEC. 5. The taxes shall not be a lien upon the personal property except upon a levy thereof. No mortgage, deed of trust, lien, conditional sales contract, or other contract or instrument which operates as a mortgage upon personal property shall have the effect of creating a lien thereon superior to the lien acquired by a subsequent levy upon said property for the payment of any and all taxes levied and assessed against said personal property, and poll taxes, if any.

SEC. 6. The lien of the State, county and municipality taxes levied for any and all purposes for each year shall attach to all real estate of any taxpayer within the county and/or city by which the tax list is placed in the hands of the sheriff or tax collector, which lien shall attach on the first day of June preceding annually, and shall continue until all taxes of the taxpayer, interest and cost which accrue thereon, shall be paid, and shall be superior to all other liens on all property of the taxpayer on which said taxes were levied. This lien, however, shall, at all times, be subject to the right to segregate such lien upon any of the real estate of the taxpayer as provided for in chapter eighty-three, Public Laws of nineteen hundred and thirty-one.

SEC. 7. The tax books shall be delivered to the sheriff or tax collector on the first Monday in October of each year, and the lien of and for said taxes as therein set out shall be as of and from the preceding June first.

SEC. 8. The sheriff or tax collector shall make diligent effort to locate, find, and levy upon and sell personal property of the taxpayer for the satisfaction of the taxes before resorting to the real estate. It shall be the duty of the taxpayer, mortgagee, or other lienholder of the taxpayer, to notify the tax collector or sheriff of such lien and point out to him the personalty out of which the taxes may be made. Under no circumstances shall the failure of the sheriff or tax collector to levy on or sell the personal property of the taxpayer invalidate any proceedings for the levy on or for the sale of the real estate of the taxpayer for the satisfaction of the taxes or the procedure set out in this act for judgment and execution against the taxpayer and/or sale of his property for taxes.
Sec. 9. The taxpayer may make partial payment of his taxes in any amount of his taxes assessed against him in any county, city or town. Such payment shall not operate to release the lien for the remaining and unpaid taxes of such taxpayer, and such receipt for said taxes shall not be given until all taxes, interest, and cost have been paid.

Sec. 10. All unpaid taxes shall bear interest at the rate of six per centum per annum from and after the entry of judgment against the taxpayer as hereinafter provided.

Sec. 11. That on the first Monday in October following the delivery of the tax books to the sheriff or tax collector he shall make a settlement with the county or municipality for the taxes collected by him during the preceding year, and he shall deliver all unpaid tax receipts on real property to the county accountant or other person designated by the governing authorities to receive them: Provided, however, that said county accountant or other person designated to receive said tax receipts shall be required to furnish a bond payable to the State of North Carolina in a sufficient amount to fully protect the county or municipality and the amount of said bond shall be fixed by the governing authorities. The said county accountant shall give a receipt to the sheriff or tax collector for the amount of tax receipts so delivered to him and which receipt shall be used by the sheriff or the tax collecting officer in making a settlement for the taxes for the previous year: Provided, that the real estate of said taxpayer shall be liable for the personal property tax charged to each of said taxpayers.

Sec. 12. Within thirty days after July the first before the delivery of the tax receipts to the county accountant or other person designated to receive said tax receipts on notes given for said tax receipts on certificates by the county or other governing body the county accountant or other person having charge of said tax receipts shall notify the delinquent taxpayers by registered mail, to their last named address, that unless said taxes are paid on or before the first Monday in January following that judgment will be rendered against him for said taxes and costs, which judgment shall bear interest at the rate of six per centum per annum from July first preceding the rendition of judgment until paid; and if said notice cannot be served by mail or personal service upon the said delinquent taxpayer, an action may be instituted against said delinquent taxpayer, in the same manner as civil actions against non-residents of the State, and said summons and service by publication shall be as now provided by law in action of this kind, and shall be completed on or before the first Monday in January following, and if no answer is
filed by any delinquent taxpayer who has been served by registered mail or by publication or personal service on or before the first Monday in January following, the Clerk of the Superior Court shall proceed to render judgment against said delinquent taxpayer for the amount of taxes, costs and interest accruing, and when said delinquent taxpayer is known by the sheriff or the Clerk of the Superior Court to be a resident of or living in a different county of this State, notice shall be sent to the sheriff of the county of the said delinquent taxpayer’s residence, and the said sheriff shall make diligent effort to serve said notice upon him: Provided, however, that in the case of the death of the taxpayer and no one has qualified as the administrator or executor of the deceased and it should become necessary to serve a notice on him as provided herein, then it shall be the duty of the Clerk of the Superior Court to appoint an administrator of the deceased taxpayer, and the notice served on him under provisions of this act shall be deemed sufficient. Service of such notice shall be made by delivering a copy thereof to the delinquent taxpayer, and return of said notice shall be made by the sheriff making such service on said notice in the usual way for making returns on said summons. Where such notice is served by the sheriff of a county other than that from which it shall issue, the sheriff so serving shall be entitled to a fee of fifty cents.

SEC. 13. That on the first Monday in January following, and if for any reason the county accountant is unable to comply with this act and moves for judgment as herein provided, then he shall move for judgment on any first Monday thereafter, after the delivery of the tax receipts or notes given for tax receipts on certificates as herein provided to the county accountant or other person designated to receive such tax receipts, the county accountant or other person having said tax receipts or notes shall make a motion before the Clerk of the Superior Court for judgment against each of said taxpayers for the amount of the taxes due by the respective taxpayers and the cost; and the Clerk shall thereupon enter judgment against said taxpayers for the amount due as shown by the motion of the county accountant or other person having possession of the tax receipts or notes; that the said judgment shall have the full force and effect of a judgment in rem of a Superior Court and shall be a specific lien on all the property on which said taxes were levied and shall include a specific lien on all the real estate of the respective taxpayers of any personal property on which said taxes were levied that may be due by the respective taxpayers, and shall operate as a continuation and renewal of the lien
acquired and imposed by the delivery of the tax books to the tax collector as hereinabove set out on all the real estate of the taxpayers in said county, which said lien shall be superior to all other liens existing before or acquired after the entry of said judgment.

SEC. 14. With respect to all such delinquent taxpayers as may appear before the Clerk of the Superior Court on or before the first Monday in January and undertake to show cause why judgment shall not be entered against them on account of such delinquent taxes, interest and cost, the Clerk of the Superior Court shall consider and pass upon any questions of law and fact that may be raised in any answers filed by such delinquent taxpayers, and shall enter upon judgment in accordance with his findings. Any delinquent taxpayer so appearing and filing answer to such notice may appeal from any judgment entered by the Clerk of the Superior Court to the Superior Court at term-time and upon such appeal the Clerk of the Superior Court shall transmit the record with the statement of the issue of fact so raised, together with a copy of his findings, to the Superior Court at term-time, where the matter shall be set for trial as other civil actions and receive precedence over all other actions.

SEC. 15. That any time after twelve months after the rendering of said judgment the Board of County Commissioners or other governing bodies shall request the Clerk of the Superior Court to issue execution against the property of any or all of said delinquent taxpayers, and it shall be the duty of the Clerk, before issuing execution thereupon, to notify the delinquent taxpayers by registered mail to the last known post office address that execution will be issued within sixty days unless said judgment is satisfied with the cost and accrued interest, and at the expiration of the sixty days from the date of the notification the said Clerk shall issue execution against the property of the delinquent taxpayer and especially the property on which said judgment is a specific lien, and when said execution is issued the Clerk shall deliver it to the sheriff of said county and thereupon the sheriff shall sell the said land and any and all property of said delinquent taxpayers which he may be able to find in said county on which taxes were levied and unpaid or so much thereof as may be necessary to satisfy said taxes, interest and cost, first giving thirty days' notice of said sale by advertisement once a week for four weeks in some newspaper published in said county, or by posting a notice thereof at the courthouse door and three other public places in said county, if no newspaper is published in said county, naming in said advertisement a day to be selected by him as a time
for said sale under execution for said land. All sales of real property under such judgment and execution shall be at the courthouse door, and all sales of personal property at such places as such personal property may be selected by the Sheriff. The cost of the publication of such notice shall not be in excess of the rate which newspapers are now permitted by law to charge for such advertising, and if no newspaper will publish said notice at said rate then posting at a courthouse door and three other public places shall be deemed sufficient advertisement.

SEC. 16. Upon making said sale, the sheriff shall make report to the Clerk of the Superior Court, which report shall be by him filed among the records of his office. The said sale shall remain open for ten days for advanced bids thereon as now allowed in sales under mortgages or deeds of trust or exceptions thereon, and thereafter, if there be no exceptions or advanced bid, the Clerk of the Superior Court shall make his order approving and confirming said sale and directing that a deed be made by said sheriff to said purchaser. All such orders shall be submitted to the resident judge or the judge holding the courts of the judicial district of which the county is a part, and be subject to his review and disapproval or confirmation. There shall be as many sales or resales as there are advanced bids placed upon the real property.

SEC. 17. The proceedings with respect to said sale, including the report thereof for the sheriff, the order of confirmation by the Clerk, and the review or disapproval or confirmation thereof by the Superior Court Judge, shall be recorded in the book of special proceedings in the office of the Clerk of the Superior Court or in such other book as may be prepared and used for that purpose.

At such sale the county, city, or town for which the sale is being conducted shall bid on said property to the extent of the amount of uncollected and unpaid taxes, interest and cost, on such property in such county, city or town, or other purchaser shall receive a deed for said property as hereinafter set out.

Upon confirmation of the sale of said real property by the Judge of the Superior Court, the sheriff shall thereupon execute and deliver to the purchaser, whether county, city, town or other corporation, or person, a deed for said real property conveying to the purchaser full, absolute, and indefeasible fee-simple title thereto, and thereupon said taxpayer and any and all other persons having or claiming any interest in said property shall be forever barred from any right in and to the same, and the purchaser shall have full,
complete and absolute title to said property, free and clear of the claims of the taxpayer and of any and all other persons: Provided, however, that after the payment of taxes and costs as herein provided if there be a surplus it shall be paid to the delinquent taxpayer, his heirs or assigns.

SEC. 18. For all services in connection with the said serving of notice, judgment, execution and sale of property as set out in this act, the sheriff shall receive a fee of two dollars, and the Clerk of the Superior Court for all of his services in connection with the same shall be paid a fee of two dollars, and the county accountant or other person designated by the County Commissioners to receive such tax list a fee of two dollars: Provided, that where the taxes of any delinquent taxpayer are not more than ten dollars that the fees shall be only one-half. The fees herein fixed for the sheriff, clerk and county accountant shall be paid into the general fund of the county if said officers are on a salary, or paid to them if the compensation for their services as such officers be by way of fees: Provided, however, that the governing body of the several counties, towns and municipalities of the State may allow said officers the fees, if any allowed, in addition to their salaries now allowed by law. None of the said fees as herein provided shall be paid except upon completion of the sale of said property, payment of the purchase price and delivery of deed, unless prior to said execution and sale the taxes and costs are paid by the taxpayer. The county or city shall print the necessary forms for all notices, forms and deeds required hereunder.

SEC. 19. Between the first Monday in December and the first Monday in May, of each year, after the taxes are due, any lienholder or interested party may file a list with the Clerk of Superior Court of any county in which the land lies containing the names of taxpayers on whose property a lien or interest is held, showing such information with respect to each of such taxpayers as is hereinafter required to be recorded by the Clerk of Superior Court, and such list shall be accompanied by a fee of ten cents for each name contained therein, and may be filed with the Clerk of the Superior Court by registered mail, with return receipt requested therefor. It shall thereupon be the duty of the Clerk of the Superior Court to record such list in a book designated as a Record of Lienholders, and such record shall contain, with respect to each taxpayer included in such list, the following: The deed, when the list was filed, the name of the taxpayer, the name and address of the lienholder or other interested party, a brief description of the lands contained in the lien, giving the township, process agent, the

Surplus payable to taxpayer.

Fees payable in connection with foreclosure.

To general fund if officers on salary.

To officers on fee basis.

Fees may be paid additional to salary.

Necessary forms.

Lienholders may file with Clerk record of liens.

Fee.

Record of Lienholders.

Contents.
book and page in the office of the Register of Deeds wherein such lien or liens are recorded, and, if the property is subject to taxes of a municipality or other taxing district, the name of such. The Clerk of the Superior Court shall keep a cross index of such record.

**Sec. 20.** If the report filed with the Clerk of the Superior Court by the sheriff or tax collector contains the name and description of the lands of the persons named in the list filed by any lienholder, then such lienholder shall be served with notice as required for service upon the delinquent taxpayer under this act. In order for any non-resident lienholder filing such list to receive service of such notice, it shall be necessary for such lienholder to file with each list the name and address of an agent in North Carolina upon whom such notice may be served, and service of the notice shall be made upon such agent. The cost of serving any notice upon a lienholder shall be one dollar and shall be paid by such lienholder at the time of serving such notice upon him or his agent.

**Sec. 21.** At any time after the taxes levied by any county, city or town become due, but before execution as hereinbefore provided shall have been issued for sale of such property, it shall be lawful for any sheriff, Clerk of Superior Court, or other officer to assign to any lienholder or other person a certificate of transfer in the manner and form as follows:

**Form of certificate.**

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STATE OF NORTH CAROLINA,
COUNTY OF ____________________________

I, ____________________________, of the County of ____________________________ of the State of North Carolina, do hereby certify that the ____________________________ taxes for the year 19 __________ on the property listed in the name of ____________________________, have been paid by ____________________________, lienholder or other interested party, and that the amount received for the payment of said taxes is $ ____________________________; and that, in consideration of the payment of said taxes, I hereby transfer to ____________________________, ____________________________, his heirs or assigns, or successors or assigns, the said tax claims and all the rights and powers of enforcing the payment of said taxes which are possessed by the State of North Carolina and County of ____________________________ ____________________________.

In witness whereof, I have hereunto set my hand and seal, this __________ day of __________ 19 __________.
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Such certificate of transfer shall confer upon the transferee the priority of lien and all the rights and powers as to enforcing and collection of same at the time of the transfer possessed by the county, State, municipality, or taxing district issuing the certificate, and such transferee shall be subrogated to all the rights and powers in respect to said taxes possessed by or which thereafter have accrued to the county, State, municipality, or taxing district issuing the certificate, had no transfer been issued. The owner shall have such first and prior lien upon the property of said owner or taxpayer or person liable for the taxes held by the State, county, or municipality, with all the rights and powers for enforcement of the collection of same now possessed by the officers of the State, county, or municipality. In addition to the remedies hereinbefore provided, the owner shall have the right to enforce the collection of same in any court of competent jurisdiction for instituting action to enforce the lien on property against which said taxes have been assessed.

Sec. 22. The transferee and the holder of a certificate of transfer shall have said certificates of transfer entered upon the records of the county in the Clerk's office, or city, within thirty days after its issuance, and if within thirty days from said transfer the said certificate of transfer shall not be so entered, it shall lose its lien upon any property which has been transferred bona fide and for a valuable consideration before the record of said certificate of transfer.

Sec. 23. That any taxpayer whose tax certificates have been sold for taxes may pay to a holder of said lien the amount of taxes and interest and cash at any time prior to the sale of the property for taxes and upon payment thereof the lien shall be cancelled on the records in the office of the Clerk of the Superior Court.

Sec. 24. When any transfer of title, except mortgages and deeds of trust and like liens, are recorded in the office of the Register of Deeds of any county in the State, it shall be the duty of said Register of Deeds to certify the same to the Auditor or County Accountant or Supervisor of Taxation, and the record of such transfer shall be entered upon the tax list of the county to the end that the property so transferred may be listed in the name of the party to whom said property is transferred. The said Register of Deeds shall include in his notice to the Auditor, County Accountant, or Supervisor of Taxation the name of the person conveying said property, the person to whom it is conveyed, the township in which it is situated, a short description of said property, and whether the property is conveyed in whole or in part: Provided, however, that said Register of
Deeds shall be allowed, when on fees, the sum of ten cents per entry for such transfer, to be paid by the county, and if on salary, such allowance as may be made by the governing body.

SEC. 25. This act shall be in substitution of any and all acts for the sale of all real property beginning with such taxes for the year nineteen hundred and thirty-two, subject to the provisions hereinafter set out in this paragraph. The laws in force prior to the passage of this act with respect to the sale and foreclosure of land for such taxes shall remain in full force and effect in so far as the same shall affect foreclosure actions instituted and pending prior to the passage of this act. In all cases of delinquent taxes outstanding at the time of the passage of this act, where no foreclosure action has been instituted, then the terms of this act shall govern the collection of said delinquent taxes, and it shall be the duty of the sheriff or tax collector, or the officer having control of the collection of such delinquent taxes, to make a report thereof to the Clerk of the Superior Court in the manner provided for in this act, and thereafter the tax foreclosure shall proceed as provided for herein.

SEC. 26. That it shall be the duty of the Attorney General to prepare the forms of notice, judgment, and deed and other necessary forms to be used under provisions of this act and the forms shall be used by the various officials in the several counties or municipalities of the State in carrying out the provisions of this act to the end that all counties will have the same forms: Provided, that this act shall apply to Gaston, Forsyth and Guilford counties and/or the municipalities in said counties only after adoption of its provisions by resolution of the county board of commissioners or by resolution of the governing municipal council in each case.

SEC. 27. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 28. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.
H.B. 162  CHAPTER 149
AN ACT TO REPEAL THE DOG LAW AS APPLIES TO SWAIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes, section one thousand six hundred seventy-three to one thousand six hundred eighty-four, inclusive, relating to license taxes on dogs, shall not apply to Swain County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.

H.B. 767  CHAPTER 150
AN ACT TO EXEMPT HERTFORD, BERTIE AND HYDE COUNTIES FROM THE PROVISIONS OF SECTION 2532 OF THE CONSOLIDATED STATUTES, REGULATING TOLLS BY PUBLIC MILLERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand five hundred and thirty-two of the Consolidated Statutes be amended by adding at the end thereof the following: "Provided, further that this section shall not apply to Hertford, Bertie and Hyde Counties."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1933.

H.B. 812  CHAPTER 151
AN ACT TO AMEND SECTION 1864 (a) CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PLACE CERTAIN PORTIONS OF ONSLOW COUNTY WITHIN THE PROVISIONS OF THE STOCK LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred sixty-four (a), volume three, Consolidated Statutes of North Carolina, be amended so that all of that portion of land located in Onslow County between Bogue Inlet, Bear Inlet, the main sound and the Atlantic Ocean; and all that portion of land
Conflicting laws repealed.

Effective March 15, 1933.

lying between the Atlantic Ocean, New River, the main sound leading from New River through King's Bay, Trinket's Bay, Rock Landing and a line running South thirty-one degrees forty minutes East from Rock Landing to the Atlantic Ocean be, and the same is hereby declared to be stock law territory and shall be subject to all the provisions of sections one thousand eight hundred and forty-one to one thousand eight hundred and sixty-four inclusive of the Consolidated Statutes of North Carolina.

SEC. 2. This act shall apply only to those portions of land herein described located in Onslow County.

SEC. 3. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after March fifteenth, one thousand nine hundred and thirty-three.

Ratified this the 13th day of March, A. D. 1933.

H.B. 722

CHAPTER 152

AN ACT TO AMEND SECTION 1443, VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS IN AVERY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1443, Volume three of the Consolidated Statutes, be amended by striking out in line two under the sub-heading "Seventeenth District" in the paragraph beginning "Avery" the words "for civil cases only" and inserting in lieu thereof the following: "the first week for criminal cases only and the last two weeks for civil cases only."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.
H.B. 753

CHAPTER 153

AN ACT TO AMEND CHAPTER 27, SUBCHAPTER 2 OF THE CONSOLIDATED STATUTES, RELATING TO THE TIME OF HOLDING A TERM OF THE SUPERIOR COURT AND AFFECTING THE COUNTY OF PENDER.

The General Assembly of North Carolina do enact:

SECTION 1. Section Fourteen hundred and forty-three of the Consolidated Statutes of North Carolina, as amended by Chapter One hundred ninety-six of the Public Laws of Nineteen thirteen and Chapter Fourteen of the Public Laws of Nineteen hundred and twenty-one, and any other act which may relate to the time of holding the Superior Courts of Pender County is hereby amended as follows:

By striking out all of the paragraph relating to Pender County between the paragraph relating to New Hanover County and the paragraph relating to Columbus County, in said section, fixing the time of holding the courts in said counties respectively, and inserting in lieu thereof the following:

"Pender—Eighth Monday after the first Monday in September to continue two weeks for the trial of civil and criminal cases; third Monday after the first Monday in March to continue two weeks for the trial of civil and criminal cases; the seventh Monday before the first Monday in September, to continue one week for the trial of civil and criminal cases."

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.

H.B. 779

CHAPTER 154

AN ACT TO AMEND CHAPTER 90 OF THE PUBLIC LAWS OF 1921, PROVIDING FOR THE SPEEDY TRIAL OF SUMMARY ACTIONS IN EJECTMENT, RELATING TO CABARRUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter ninety, Public Laws of North Carolina, session of one thousand nine hundred twenty-one, be and the same is amended by striking out the word "Cabarrus" in line two of said section.

Sec. 2. That this act shall be in force from and after its ratification.

Ratified this the 15th day of March, A. D. 1933.
The General Assembly of North Carolina do enact:

SECTION 1. Whenever he shall deem it necessary, in order to conserve the assets of any bank for the benefit of the depositors and other creditors thereof, the Commissioner of Banks may (with the approval of the Governor), appoint a conservator for such bank and require of such conservator such bond with such security as he may deem necessary and proper. The conservator, under the direction of the Commissioner of Banks, shall take possession of the books, records and assets of every description of such bank, and take such action as may be necessary to conserve the assets of such bank pending further disposition of its business as provided by law. Such conservator shall have all such rights, powers and privileges, subject to the Commissioner of Banks, now possessed by or hereafter given to the Commissioner of Banks under Section 218(c), Consolidated Statutes, as amended, as are necessary to conserve the assets of said bank. During the time that such conservator remains in possession of such bank, the rights of all parties with respect thereto, shall be the same as those provided in Section 218(c), Consolidated Statutes, as amended. All expenses of any such conservator shall be paid out of the assets of such bank and shall be a lien thereon which shall be prior to any other lien provided by this act or otherwise. The conservator shall receive as salary an amount no greater than that paid at the present time to employees of departments of the State Government for similar services.

SECTION 2. The Commissioner of Banks shall cause to be made such examination of the affairs of such bank as shall be necessary to inform him as to the financial condition of such bank.

SECTION 3. If the Commissioner of Banks shall become satisfied that it may safely be done, he may, in his discretion, terminate the conservatorship and permit such bank to resume the transaction of its business, subject to such terms, conditions, restrictions and limitations as he may prescribe.

SECTION 4. While such bank is in the hands of the conservator appointed by the Commissioner of Banks, the Commissioner of Banks may require the conservator to set aside from unpledged assets and make available for withdrawal by depositors and payment to other creditors on a ratable basis, such amounts as, in the opinion of the Commissioner of Banks, may safely be used for this purpose; and the Commissioner of Banks, may,
1933— Chapter

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discretion, permit the conservator to receive deposits, New deposits
received as
but deposits received while the banlc is in the hands of the con- trust funds.
servator (as well as special or trust deposits received by any
bank, under the orders of the Commissioner of Banks, since
March 2, 1933), shall not be subject to any limitation as to
payment or withdrawal, and such deposits shall be segregated Segregation.
and shall not be used to liquidate any indebtedness of such
bank existing at the time that a conservator was appointed
for it, or any subsequent indebtedness incurred for the purpose of liquidating any indebtedness of said bank existing at
the time such conservator was appointed. Such deposits received while the bank is in the hands of the conservator, as

in his

well as the special or trust deposits received since March 2,
1933, shall be kept on hand in cash or on deposit with a Fed- Depositing with
Federal Reserve.
eral Reserve Bank. In being transmitted to the Federal Reserve Bank, said deposits shall be so marked and designated
as to indicate to such Federal Reserve Bank that they are
special deposits.

By the agreement of (a) depositors and other credany bank representing at least seventy-five per cent
in amount of its total deposits and other liabilities as shown
by the books of the banks, or (b) stockholders owning at least
Sec.

5.

itors of

Reorganization on
agreement of
depositors and
stockholders.

two-thirds of each class of its outstanding capital stock as
shown by the books of the bank, or (c) both depositors and
other creditors representing at least seventy-five per cent in
amount of the total deposits and other liabilities, and stockholders owning at least two-thirds of its outstanding capital
stock as shown by the books of the bank, any bank may effect
such reorganization with the consent and approval of the Com-

missioner of Banks as by such agreement may be determined:
Provided, hoivever, that claims of depositors or other creditors
which will be satisfied in full under the provisions of the plan
of reorganization shall not be included among the total deposits and other liabilities of the bank in determining the per
cent thereof as above provided.

When

such reorganization becomes effective,

and assets of such bank

all

books, records Conduct

shall be disposed of in accordance with

the provisions of the plan, and the affairs of the bank shall
be conducted by its Board of Directors in the manner provided
by the plan and under the conditions, restrictions and limitations which may have been prescribed by the Commissioner of

Banks. In any reorganization which shall have been approved,
and shall have become effective as provided herein, all depositors and other creditors and stockholders of such bank,
whether or not they shall have consented to such plan of organ-

and in all respects subject to and bound
and claims of all depositors and other cred-

ization, shall be fully

by

its

provisions,

of

bank's affairs
after
reorganization.

All creditors and
depositors bound.


Secured liens unaffected.

Segregation of recent deposits not effective after bank turned back to officers.

Publication of notice of turning bank back to officers.

Notice by mail to depositors.

Issuance of preferred stock.

Minutes as amendment to bank charter.

iters shall be treated as if they had consented to such plan of reorganization; provided, however, that no reorganization shall affect the lien of secured creditors.

Sec. 6. After fifteen days after the affairs of a bank shall have been turned back to its Board of Directors by the conservator, either with or without a reorganization as provided in Section 5 hereof, the provisions of Section 4 of this act with respect to the segregation of deposits received while it is in the hands of the conservator, and with respect to the use of such deposits to liquidate the indebtedness of such bank, shall no longer be effective; provided, that before the conservator shall turn back the affairs of the bank to its Board of Directors, he shall cause to be published in a newspaper published in the city, town or county in which such bank is located, and if no newspaper is published in such city, town or county, in a newspaper to be selected by the Commissioner of Banks, a notice in form approved by the Commissioner of Banks, stating the date on which the affairs of the bank will be returned to its Board of Directors, and that the said provisions of Section 4 will not be effective after fifteen days after such date; and on the date of publication of such notice, the conservator shall immediately send to every person who is a depositor in such bank under Section 4 of this act, a copy of such notice by registered mail, addressing it to the last known address of such persons shown by the records of the bank; and the conservator shall send similar notice in like manner to every person making deposit in such bank under Section 4 of this act, after the date of such newspaper publication and before the time when the affairs of the bank are returned to its directors.

Sec. 7. Notwithstanding any other provision of this act or any other law, and notwithstanding any of the provisions of its Articles of Incorporation or by-laws, any bank may, with the approval of the Commissioner of Banks, and by vote of stockholders owning a majority of the stock of such bank, upon not less than two days' notice given by registered mail pursuant to action taken at a meeting of its Board of Directors (which may be held upon not less than one days' notice) issue preferred stock in such amount and with such par value as shall be approved by said Commissioner of Banks. A copy of the minutes of such directors' and stockholders' meetings, certified by the proper officer and under the corporate seal of the bank, and accompanied by the written approval of the Commissioner of Banks shall be immediately filed in the office of the Secretary of State, and when so filed, shall be deemed and treated as an amendment to the Articles of Incorporation of such bank.
No issue of preferred stock shall be valid until the par value of all stock so issued shall have been paid for in full in cash or in such manner as may be specifically approved by the Commissioner of Banks.

Sec. 8. The holders of such preferred stock shall be entitled to cumulative dividends payable at a rate not exceeding six per centum per annum, but shall not be held individually responsible as such holders for any debts, contracts or engagements of such bank, and shall not be liable for assessments to restore impairments in the capital of such banks as now provided by law with reference to holders of common stock in banks. Notwithstanding any other provisions of law, the holders of such preferred stock shall have such voting rights and such stock shall be subject to retirement in such manner and on such terms and conditions as may be provided in the Articles of Incorporation or any amendment thereto, with the approval of the Commissioner of Banks.

No dividends shall be declared or paid on common stock until the cumulative dividends on the preferred stock shall have been paid in full; and if the bank is placed in liquidation, no payments shall be made to the holders of the common stock until the holders of the preferred stock shall have been paid in full the par value of such stock and all accumulated dividends. In the event the bank is placed in liquidation, the Commissioner of Banks shall, if necessary, levy an assessment under existing laws, upon the holders of common stock for the purpose of paying the par value of the preferred stock and accumulated dividends.

Sec. 9. Wherever in existing banking law, the words "stock," "Stockholders," "capital" or "capital stock" are used, the same shall not be deemed to include preferred stock; provided that no bank issuing preferred stock under the provisions hereof, shall be permitted at any time to make loans upon such preferred stock.

Sec. 10. The conservator appointed pursuant to the provisions of this act shall be subject to the provisions of and to the penalties prescribed by Sections 220(a), 224(e) and 224(f), Consolidated Statutes, as amended.

Sec. 11. No power conferred in this act upon the Commissioner of Banks, when exercised, shall be deemed an act of possession for the purposes of liquidation; and whenever the Commissioner of Banks shall, with reference to any bank for which a conservator is appointed, deem that liquidation is necessary, he shall exercise the powers for the purposes of liquidation as provided in Section 218(e) as amended.
SEC. 12. That the provisions of Chapter 243, Public Laws of 1931, with reference to the right of appeal from actions taken by the Commissioner of Banks shall be applicable to actions taken by the Commissioner of Banks under the provisions of this act.

SEC. 13. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of March, A.D. 1933.

S.B. 348

CHAPTER 156

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES AS AMENDED, SO THAT THE MAY TERM OF THE SUPERIOR COURT OF WILSON COUNTY SHALL BE A GENERAL TERM.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1443 of the Consolidated Statutes be amended as applied to Wilson County by striking out the words "the first week for criminal cases only and the second week for civil cases only," after the words, "the tenth Monday after the first Monday in March to continue for two weeks."

SEC. 2. That this amendment shall apply only to the term of court which convenes the tenth Monday after the first Monday in March, 1933.

SEC. 3. That this Act shall be in force from and after the date of its ratification.

Ratified this the 16th day of March, A.D. 1933.

S.B. 259

CHAPTER 157

AN ACT TO AMEND SECTION 27 OF CHAPTER 51 OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN RELATIVE TO FOX HUNTING IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 27 of Chapter 51, of the Public Laws of One Thousand Nine Hundred and Twenty-seven be amended by adding the following proviso to the end of said Section:

Provided, it shall be lawful for any person or persons, whether a resident or non-resident of the State of North Carolina, to hunt foxes with dogs without procuring a hunting license:
Provided, this amendment shall apply only to Northampton County.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1933.

H.B. 106  CHAPTER 158

AN ACT TO AMEND CHAPTER 52, SECTION 2532, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter fifty-two, section two thousand five hundred and thirty-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the word "Lenoir" in line twelve the words "and Cleveland" and by striking out the word "County" in said line and inserting in lieu thereof the word "Counties."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1933.

H.B. 335  CHAPTER 159

AN ACT TO AMEND SECTION 21, CHAPTER 4, PUBLIC LAWS OF 1921, AND SECTION 1, CHAPTER 121, PUBLIC LAWS OF 1925, AND TO REQUIRE A SURPLUS FUND IN LIEU OF DOUBLE LIABILITY OF STOCKHOLDERS IN BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 21, Chapter 4, Public Laws of 1921, and Section 1, Chapter 121, Public Laws of 1925, as amended, be and the same are hereby amended by changing the period at the end of the first sentence of each of said sections to a comma, and by adding at the end of the said sentences the following: "except as otherwise provided."

SEC. 2. That the stockholders of any bank hereafter organized under the laws of the State of North Carolina shall pay in, in cash, a surplus fund in lieu of the additional liability imposed upon such stockholders by Section 21, Chapter 4, Public Laws of 1921 or Section 1, Chapter 121, Public Laws of
1925, which surplus fund shall equal fifty per centum of its capital stock, and said bank shall from the funds then in its hands purchase bonds of the State of North Carolina or the United States of America equal in face value to fifty per centum of the par value of the capital stock of such bank, which bonds shall be deposited with a Federal Reserve Bank or other bank approved by the Commissioner of Banks for such purpose, and such bonds and all bonds substituted or exchanged therefor shall be held by the receiving bank for the sole benefit of the creditors of said depositing bank in case of liquidation. The Federal Reserve Bank or other bank shall issue its receipt therefor in the manner and form to be provided for by the Commissioner of Banks. The interest on the said bonds shall be invested in bonds of the State of North Carolina or the United States of America until the original investment and subsequent investments shall equal, in face value of such bonds, the total amount of the capital stock of such bank, after which time the interest on such bonds shall be paid to the bank. Whenever any substitution or exchange is made in the bonds deposited, such substitution or exchange shall be of bonds of the State of North Carolina or the United States of America of equal par value.

Sec. 3. That any bank organized and operating under the laws of the State of North Carolina upon the date of the ratification of this Act, may provide, in lieu of the additional or double liability of its stockholders provided in Section 21, Chapter 4, Public Laws of 1921 or Section 1, Chapter 121, Public Laws of 1925, a fund for the purpose of purchasing bonds of the State of North Carolina or of the United States of America for deposit as hereinbefore provided for new banks organized under the laws of the State of North Carolina in the following manner:

(a) Whenever the Commissioner of Banks shall certify that in his opinion its unimpaired capital and surplus funds equal one hundred and fifty per centum of the par value of its capital stock, the stockholders at a regular meeting or at a special meeting called for the purpose may, by a majority vote, approve such action.

(b) Notice of such action on the part of the stockholders shall be published in some newspaper published in the city or town where the bank is located or if no paper is published in the city or town, then in a newspaper published in the county or in a newspaper having general circulation in said county, once each week for a period of ninety days immediately following such action by the stockholders.
(c) Upon completion of the publication herein provided the Board of Directors may approve such action of the stockholders and thereupon file with the Commissioner of Banks certified copy of (1) the action of the stockholders, (2) the notice, (3) affidavit of publication, and (4) action of the Board of Directors.

(d) The Commissioner of Banks shall, having first determined that the financial condition of such bank will not be weakened by such action, issue his order to the Board of Directors of the bank, which shall be recorded in the office of the Clerk of the Superior Court of the county where the bank operates, authorizing such action and investment.

The investment, when made, shall be in like manner and for the same purposes as provided herein in the case of the organization of new banks, and shall be held and maintained as in such cases herein provided.

Sec. 4. No new bank organized under the laws of the State of North Carolina shall be permitted to operate until it has complied with the provisions hereof. The stockholders of any bank organized and operating under the laws of the State of North Carolina upon the date of the ratification of this Act which shall fully comply with the provisions hereof, shall be by such full compliance relieved of the stockholders' additional or double liability imposed by Section 21, Chapter 4, Public Laws of 1921, or Section 1, Chapter 121, Public Laws of 1925. The compliance herewith shall be deemed to be complete upon the acceptance by the Commissioner of Banks of the receipt herein provided for.

Sec. 5. That any advertisement, on the part of any bank now or hereafter to be organized and operating under the laws of the State of North Carolina, having reference to the surplus fund herein provided for, shall be subject to the approval and regulation of the Commissioner of Banks.

Sec. 6. This Act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1933.
AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That the fee to be charged by the Clerk of the Superior Court for the probate of a Federal crop lien or a Federal chattel mortgage given to secure a seed and fertilizer loan from the United States Government shall be limited to twenty-five cents for each probate; and the fee of the Register of Deeds for registering said instrument shall be limited to fifty cents for each lien or chattel mortgage. Provided that this act shall not apply to Caswell or Richmond Counties.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

AN ACT TO AMEND CHAPTER 86 OF THE PUBLIC LAWS OF 1925 AND RELATING TO THE POWER OF ADMINISTRATORS, EXECUTORS AND COLLECTORS TO RENEW OBLIGATIONS OF ESTATES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter eighty-six of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended by adding at the end thereof and before the period at the end of said section the following:

"Unless it shall be made to appear to the court that it is for the best interest of the estate that said time for final payment extend for a longer period than two years, then the court in its discretion may empower and authorize the administrator, executor or collector of said estate to renew the note, bond or other obligation for the payment of money, or any renewal or extension thereof by said administrator, executor or collector for such period as the court may deem best or for a period of time not exceeding two years."

SEC. 2. That this act shall not apply to Mecklenburg and Pamlico counties.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.
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Sec. 4. That this act shall be in force and effect from and after its ratification.
Ratified this the 20th day of March, A. D. 1933.

H.B. 377 CHAPTER 162
AN ACT TO AMEND CHAPTER 170, LAWS 1921, RELATING TO STANDARD WEIGHT PACKAGES OF HOMINY AND GRITS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2 of Chapter 170, Public Laws of 1921, be amended by inserting after the words “one and one-half pounds” the words “two pounds,” and after the words “ten pounds” the words “twenty-five pounds.”

Sec. 2. That this act shall be in force from and after its ratification.
Ratified this the 20th day of March, A. D. 1933.

H.B. 425 CHAPTER 163
AN ACT TO AMEND CHAPTER 72, PUBLIC LAWS OF 1931, AMENDING SECTION 1659 OF THE CONSOLIDATED STATUTES, RELATIVE TO GROUNDS FOR ABSOLUTE DIVORCE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter seventy-two, Public Laws of one thousand nine hundred and thirty-one, amending section one thousand six hundred and fifty-nine of the Consolidated Statutes, be, and the same is hereby amended, by striking out the words, “and no children have been born to the marriage,” in line six of said section one, so that the same shall read as follows: “Section 1. Marriages may be dissolved and the parties thereto divorced from the bonds of matrimony, on application of either party, if and when there has been a separation of husband and wife, either under deed of separation or otherwise, and they have lived separate and apart for two years, and the plaintiff in the suit for divorce has resided in the State for a period of one year.”

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 20th day of March, A. D. 1933.
AN ACT TO AMEND CONSOLIDATED STATUTE NO. 6055, SUB-SECTION (a26) AND CONSOLIDATED STATUTE NO. 6055, SUB-SECTION (a27) AS APPLICABLE TO HOLDING GENERAL ELECTIONS IN BRUNSWICK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statute No. 6055, Sub-Section (a26) be amended by exempting Brunswick County from the said act, and that none of the said act shall apply to Brunswick County.

SEC. 2. That Consolidated Statute No. 6055, Sub-Section (a27) be amended by exempting Brunswick County from the said act, and that none of the said act shall apply to Brunswick County.

SEC. 3. That in lieu of Consolidated Statute No. 6055 Sub-Sections (a26) and (a27) the following be enacted: That the Registrars of the several precincts of Brunswick County may in their discretion require an elector applying for assistance in marking his or her ballots, to take an oath or affirmation that he or she is unable to read or write or by infirmity, or any other good reason is unable to mark his or her ballots, said oath or affirmation being satisfactorily made; then and in that event, the said Registrar may assist the elector in the preparation of his or her ballots, or the Registrar may in his discretion designate one of the poll holders to assist the elector in preparing his or her ballots.

SEC. 4. That the Registrar may appoint as many clerks or assistants as said Registrar may deem necessary for holding said election, not to exceed one such clerk or assistant for each one hundred and fifty qualified electors in the precinct, such clerk or assistants to do such work as may be designated by the Registrar except that said clerk or assistant shall not be allowed in the booth with a voter or in any way give any assistance in preparing a ballot for an elector.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.
H.B. 525  
CHAPTER 165

AN ACT TO AMEND CHAPTER 97 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME 2, AND CHAPTER 164 OF THE PUBLIC LAWS OF 1929 SO AS TO MAKE THE ADMINISTRATION OF THE ELECTION LAWS MORE ECONOMICAL AND MORE EFFICIENT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section five thousand nine hundred thirteen of the Consolidated Statutes, Article 1, Chapter ninety-seven, be amended and rewritten so that it shall hereafter read as follows:

C. S. 5913. Political party defined: creation of new party. A political party within the meaning of the election laws of this State shall be any group of voters which, at the last preceding general State election, polled for its candidate for Governor, or for presidential electors, in the State at least three per cent of the entire vote cast therein for Governor, or for presidential electors; or any group of voters which shall have filed with the State Board of Elections, at least ninety days before a general State election, a petition signed by ten thousand qualified voters, declaring their intention of organizing a State political party, the name of which shall be stated in the petition together with the name and address of the State chairman thereof, and also declaring their intention of participating in the next succeeding election. No such group of electors shall assume a name or designation which shall be so similar, in the opinion of the State Board of Elections, to that of an existing political party, as to confuse or mislead the voters at an election. When any new political party has qualified for participation in an election as herein required, and has furnished to the State Board of Elections the names of such of its nominees as is desired to be printed on the official ballots by the first day of September prior to the election, it shall be the duty of the State Board of Elections to cause to be printed on the official ballots furnished by it to the counties the names of such nominees. When any political party fails to cast three per cent of the total vote cast at an election for Governor, or for presidential electors, it shall cease to be a political party within the meaning of this act; and that Article three, Sections five thousand nine hundred and twenty-one, five thousand nine hundred and twenty-two and five thousand nine hundred and twenty-three, of the Consolidated Statutes be rewritten so that hereafter said sections shall read as follows:
C. S. 5921, amended.
State Board of Elections.

Term of office.
Appointment by Governor.

Terms of present members.

C. S. 5922, amended.
Meetings.

Oath of office.
Officers.
Calling meetings.

Adjournment for quorum.

Vacancies.
Pay of members.
Expenses.

ARTICLE 3. STATE BOARD OF ELECTIONS

C. S. 5921. State Board of Elections; appointment; term of office. There shall be a State Board of Elections, consisting of five electors, whose terms of office shall begin on the first day of January, nineteen hundred and thirty-four, and continue for four years and until their successors are appointed and qualified. The Governor shall appoint the members of this Board and likewise shall appoint their successors every four years at the expiration of each four-year term. Not more than three members of said Board shall be of the same political party. The terms of the present members and officers of said Board shall continue until January first, nineteen hundred and thirty-four, or until their successors are appointed and qualified.

G. S. 5922. Meetings of Board; vacancies; pay. The State Board of Elections shall meet in Raleigh whenever the Chairman of said Board shall call such meetings as may be necessary to discharge the duties and functions imposed upon said Board by this Chapter at such times and places as he may appoint. At the first meeting held after the appointment of members for a new term, the members shall take the oath of office and the Board shall then organize by electing one of its members Chairman and another Secretary of said Board.

The Chairman of the State Board of Elections shall call a meeting of the Board upon the application in writing of any two members thereof, or if there be no Chairman, or if the Chairman does not call such meeting, any three members of said Board shall have power to call a meeting of the Board and any duties imposed or power conferred by this chapter may be performed or exercised at such meeting, although the time for performing or exercising the same prescribed by this chapter may have expired; and if at any meeting any member of said Board shall fail to attend, and by reason thereof there is a failure of a quorum, the members attending shall adjourn from day to day, for not more than three days, at the end of which time, if there should be no quorum, the Governor may remove the members so failing to attend summarily and appoint their successors.

Any vacancy occurring in the said Board shall be filled by the Governor, and the person so appointed shall fill the unexpired term.

The members of the Board shall receive in full compensation for their services four dollars per day for the time they are actually engaged in the discharge of their duties, together with their actual traveling expenses, and such other expenses as are necessary and incidental to the discharge of the duties imposed by this chapter.
C. S. 5923. Duties of the State Board of Elections. It shall be the duty of the State Board of Elections:

1. To appoint, in the manner provided by law, all members of the County Boards of Elections, and to advise such members of such Boards as to the proper methods of conducting primaries and elections.

2. To prepare rules, regulations and instructions for the conduct of primaries and elections.

3. To publish and furnish to the County Boards of Elections and other election officials, from time to time, a sufficient number of indexed copies of all election laws then in force.

4. To publish, issue and distribute such explanatory pamphlets as in the opinion of the Board should be issued to the electorate.

5. To furnish to the County Boards of Elections such registration and poll books, cards, blanks, instructions and forms as may be necessary for the registration of voters and holding elections in the respective counties.

6. To determine, in the manner provided by law, the forms of ballots, the forms of all blanks, instructions, poll books, tally sheets, abstract and return forms, and certificates of elections to be used in primaries and elections.

7. To prepare, print and distribute to the County Boards of Elections all ballots for use in any primary or election held in the State which the law provides shall be printed and furnished by the State to the counties, and to instruct the County Boards of Elections as to the printing of their county and local ballots.

8. To certify to the several County Boards of Elections the names of such candidates for district offices who are required to file notice of candidacy with the State Board of Elections, but whose names are required to be printed on the County ballots.

9. To require such reports from the several County Boards and election officers as are provided by law, or as may be deemed necessary.

10. To compel the observance, by election officers in the counties, of the requirements of the election laws, and the State Board of Elections shall have the right to hear and act on complaints arising by petition or otherwise, on the failure or neglect of a county board of elections to comply with any part of the election laws pertaining to their duties thereunder. And the State Board of Elections shall have power to remove any member of a county board of elections for neglect or failure in his duties and to appoint a successor.
Investigations.

11. To investigate when necessary or advisable, the administration of election laws, frauds and irregularities in elections in any county, and to report violations of the election laws to the Attorney General or Solicitor of the district for further investigation and prosecution.

Tabulating returns.

12. To tabulate the primary and election returns and to declare the results of same, and to prepare abstracts of the votes cast in each county in the State for such offices as is provided by law shall be tabulated by the State Board of Elections.

Minute Book.

13. To keep a Minute Book showing a record of all proceedings and findings at each meeting of the State Board of Elections, which book shall be kept in the office of the State Board of Elections.

Recommendations.

14. To make such recommendations to the Governor and Legislature relative to the conduct and administration of the primaries and the elections in the State as it may deem advisable.

General supervision.

15. To have the general supervision over the primaries and elections in the State and it shall have the authority to make such reasonable rules and regulations with respect to the conduct of primaries and elections as it may deem advisable, provided same shall not conflict with any provisions of the law.

Judicial powers.

In the performance of these enumerated duties, the Chairman of the State Board of Elections shall have the power to administer oaths, issue subpoenas, summon witnesses, compel the production of papers, books, records and other evidence; and to fix the time and place for hearing any matter relating to the administration and the enforcement of the election laws: Provided, however, the place of hearing shall be had in the county where the irregularities are alleged to have been committed.

SEC. 2. That C. S. Sections five thousand nine hundred and twenty-four to five thousand nine hundred and thirty-five inclusive, of Article four, chapter ninety-seven of the Election Laws, be repealed and that Article four shall be rewritten so that it shall hereafter read as follows:

**ARTICLE 4. COUNTY BOARDS OF ELECTIONS**

C. S. 5924. County Boards of Elections; appointments; term of office and qualifications.

There shall be in every county in the State a County Board of Elections to consist of three persons of good moral character, who are electors in the county in which they are to act, who shall be appointed by the State Board of Elections on the
tenth Saturday preceding each primary election, and whose
terms of office shall continue for two years from the time of
their appointment and until their successors are appointed and
qualified. Not more than two members of the County Board
of Elections shall belong to the same political party, and the
State Chairman of each political party shall have the right
to recommend three electors in each county for such offices,
and it shall be the duty of the State Board of Elections to
appoint said county Board from the names thus recommended;
Provided, that said Chairman shall recommend such persons
on or before the tenth Saturday before a primary election is
to be held.

No person shall serve as a member of the County Board of
Elections who holds any elective public office or who is a can-
didate for any office in the primary or election.

C. S. 5925. Meetings of County Elections Boards; vacan-
cies; pay.

The County Board of Elections in each county in the State
shall meet in their respective counties at the courthouse at
noon on the seventh Saturday before each primary election,
and a majority being present, they shall take the oath of office
and shall then organize by electing one of its members Chair-
man and another member Secretary, and it may meet at such
other times and places as the Chairman of said Board, or any
two members thereof may direct, for the performance of such
duties as required by law.

Vacancies in the membership of the County Boards of Elec-
tions shall be filled by the State Board of Elections and the
persons so appointed shall fill the unexpired term.

The members of the County Board of Elections shall receive
in full compensation for their services three dollars per day
for the time they are actually engaged in the discharge of their
duties, together with such other expenses as are necessary and
incidental to the discharge of their duties.

C. S. 5926. Removal of member of County Board of Elections.

The State Board of Elections shall have the power to re-
move from office any member of the County Board of Elections
for incompetency, failure of duty, fraud, or for any other
satisfactory cause. When any member of the County Board
shall be removed by the State Board, the vacancy occurring
shall be filled by the State Board of Elections; a vacancy
occurring in the County Board of Elections for any other
cause than removal by the State Board of Elections may be
filled by either the Board or by the Chairman of the State
Board of Elections, but the person so appointed shall be of
the same political party as his predecessor.
C. S. 5927, amended.

**C. S. 5927. Duties of County Boards of Elections.**

The Boards of Elections within their respective jurisdictions by a majority vote shall exercise, in the manner herein provided, all powers granted to such Boards in this act, and shall perform all the duties imposed by law which shall include the following:

<table>
<thead>
<tr>
<th>Duties of County Boards as to:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Precincts.</strong></td>
<td>1. To establish, define, provide, rearrange and combine election precincts.</td>
</tr>
<tr>
<td><strong>Registration.</strong></td>
<td>2. To fix and provide the places for registration, when required, and for holding primaries and elections.</td>
</tr>
<tr>
<td><strong>Equipment.</strong></td>
<td>3. To provide for the purchase, preservation and maintenance of booths, ballot boxes, books, maps, flags, blanks, cards of instructions, and other forms, papers and equipment as may be used in registration, nominations and elections.</td>
</tr>
<tr>
<td><strong>Election officials.</strong></td>
<td>4. To appoint and remove its clerk, assistant clerks, and employees, and all registrars, judges, clerks and other officers of elections, and to fill vacancies, and to designate the ward or district and precinct in which each shall serve.</td>
</tr>
<tr>
<td><strong>Rules.</strong></td>
<td>5. To make and issue such rules, regulations and instructions, not inconsistent with law, or the rules established by the State Board of Elections as they may deem necessary for the guidance of election officers and voters.</td>
</tr>
<tr>
<td><strong>Ballots.</strong></td>
<td>6. To advertise and contract for the printing of ballots, and other supplies used in registrations and elections.</td>
</tr>
<tr>
<td><strong>Notices.</strong></td>
<td>7. To provide for the issuance of all notices, advertisements, and publications concerning elections required by law.</td>
</tr>
<tr>
<td><strong>Delivery of ballots, etc.</strong></td>
<td>8. To provide for the delivery of ballots, poll books and other required papers and materials to the polling places.</td>
</tr>
<tr>
<td><strong>Supplies.</strong></td>
<td>9. To cause the polling places to be suitably provided with stalls and other supplies required by law.</td>
</tr>
<tr>
<td><strong>Investigations.</strong></td>
<td>10. To investigate irregularities, non-performance of duties, or violations of laws by election officers and other persons; to administer oaths, issue subpoenas, summon witnesses, and compel the production of books, papers, records, and other evidence in connection with any such investigation; and to report the facts to the prosecuting attorney.</td>
</tr>
<tr>
<td><strong>Petitions.</strong></td>
<td>11. To review, examine and certify the sufficiency and validity of petitions and nomination papers.</td>
</tr>
<tr>
<td><strong>Returns.</strong></td>
<td>12. To receive the returns of primaries and elections, canvass the returns, make abstracts thereof and transmit such abstracts to the proper authorities provided by law.</td>
</tr>
<tr>
<td><strong>Certificates of election.</strong></td>
<td>13. To issue certificates of election to county officers and members of the General Assembly, except State Senators in districts composed of more than one county.</td>
</tr>
</tbody>
</table>
14. To keep Minute Book of proceedings of Board.
15. To prepare and submit to the proper appropriating officers a budget estimating the cost of elections for the ensuing fiscal year.
16. To perform such other duties as may be prescribed by law or the rules of the State Board of Elections.

SEC. 3. That Article five of chapter ninety-seven of the Election Laws be re-entitled "Precinct Election Officers, and Election Precincts" and shall be rewritten to read as follows:

**ARTICLE 5. PRECINCT ELECTION OFFICERS AND ELECTION PRECINCTS**

C. S. 5928. **Appointment of Registrars and Judges of Elections; qualifications.**

The County Boards of Elections, at the first meeting herein provided to be held on the seventh Saturday before each primary election, shall select one person of good repute who shall act as Registrar and two other persons of good repute who shall act as Judges of Election for each election precinct in the respective counties for both the ensuing primary and general election, whose terms of office shall continue for two years from the time of their appointment, or until their successors are appointed and qualified, and who shall conduct the primaries and elections within their respective precincts. Each Registrar and Judge of Election so appointed shall be able to read and write and they shall be residents of the precincts for which they are appointed. The Chairman of each political party in each county shall have the right to recommend from three to five electors in each precinct, who are residents of the precinct, and who shall be of good moral character and able to read and write, for appointment as Registrar and for Judges of Election in each precinct, and such appointments may be made from such names so recommended; Provided, such recommendations are made by the seventh Saturday before each primary election; Provided, further, that in any primary, when only one political party participates in such primary then all of the precinct officials selected for holding such primary shall be chosen only from such political party so participating. In a primary, where more than one political party participates, and in the general election, not more than one Judge of Election in each precinct shall be of the same political party with that of the Registrar. The County Boards of Elections shall also have the right to appoint assistants for such precincts where there are more than three hundred registered voters when deemed advisable. No person holding any office or place of trust or profit under the government of the United States,
or of the State of North Carolina, or any political sub-division thereof, except Justices of the Peace, shall be eligible to appointment as an election official. No person who is a candidate shall be eligible to serve as a Registrar or Judge or assistant.

The Registrars, Judges and assistants shall, before entering upon their duties, have the oath of office administered to them by some officer authorized to administer oaths.

C. S. 5929. Names of precinct officers published by Board.

The County Board of Elections shall, immediately after the appointment of the Registrars and Judges of Elections as herein provided, publish the names of the persons so appointed, at the courthouse door of said county, and shall notify each person appointed of his or her appointment, either by letter or by having a notice to be served upon said persons by the Sheriff.

C. S. 5930. Vacancies in precinct offices; how filled.

If any Registrar or Judge of Election shall fail to perform the duties of his office, and for that, or for any other cause be removed from office, or shall die or resign, or if there shall for any other cause be a vacancy in said office, the Chairman of the County Board of Elections may appoint another in his place, of the same political party, and have such person or persons notified of the appointment. If any person appointed Judge of Election shall fail to attend at the polls at the hour of opening the same, the Registrar of the township, ward or precinct shall appoint some suitable elector of the same political party as the Judge failing to attend, if practicable, to act in his stead, who shall be by him sworn before acting. If the Registrar shall fail to appear at the polls, then the Judges of Election may appoint another to act as Registrar, who shall also be sworn before acting.

C. S. 5931. Removal of precinct officers; reasons for.

The County Board of Elections shall have power to remove any Registrar or Judge of Elections appointed by it for incompetency, failure to discharge the duties of office, failure to qualify within the time prescribed by law, fraud or for any other satisfactory cause.

C. S. 5932. Compensation of precinct officers.

Judges of Elections and assistants shall each receive for their services on the day of a primary or election the sum of two dollars. The Registrar shall receive the sum of two dollars per day for his services on the day of a primary or election, and shall also receive the sum of two dollars per day for each Saturday during the period of registration that he attends at the polling place for the purpose of registering voters, and
said Registrars shall receive no other compensation whatsoever. Any person sworn in to act as Registrar or Judge of Election shall receive the same compensation as the Registrar and Judge: Provided, that markers appointed for assisting voters in marking their ballots shall not receive any compensation therefor.

C. S. 5933. Duties of Registrars and Judges of Election. The Registrars and Judges of Election shall perform such duties as is provided by law, which duties shall consist of:

1. The fair and impartial conduct of the primaries and elections within their respective precincts on the day of election.

2. The enforcement of peace and good order in and about the place of registration and voting. They shall especially keep the place of access of the electors to the polling place open and unobstructed, prevent and stop improper practices or attempts to obstruct, intimidate or interfere with any elector in registering or voting. They shall protect challengers and witnesses against molestation and violence in the performance of their duties, and may eject from the polling place any such challenger or witness for violation of any provisions of the election laws. They shall prevent riots, violence, tumult or disorder. In the discharge of these duties they may call upon the sheriff, police, or other peace officers to aid them in enforcing the law. They may order the arrest of any person violating any provision of the election law, but such arrest shall not prevent such person from registering or voting if he is entitled so to do. The sheriff, all constables, police officers and other officers of the peace, shall immediately obey and aid in the enforcement of any lawful order made by the precinct election officials in the enforcement of the election laws.

3. The Registrar shall have in his charge the actual registration of voters within his precinct and shall attend the polling place on the days required for the registration of new voters and for hearing challenges, but in the performance of these duties the Registrar shall be subject to the observance of such reasonable rules and regulations as the County Board of Elections may prescribe not inconsistent with the law.

4. The Registrar shall have charge of the registration book on the day of election or primary for passing on the registration of voters who present themselves at the polls for the purpose of voting.
5. One of the judges of election shall keep a poll book in which shall be entered the name of every person who shall vote in the primary or election. The poll and registration books shall be signed by the Registrar and Judges of Election at the close of any primary or election and filed with the Clerk of the Superior Court.

6. The Registrars and Judges shall hear challenges on the right of electors to vote as provided by law.

7. The Registrars and Judges shall count the votes cast in their precinct and make such return of same as is required by law.

8. The precinct officers shall make such an accounting to the Chairman of the County Board of Elections for ballots and for election supplies as required by law.

C. S. 5934. Election precincts established or altered.

The County Board of Elections may, in their respective counties, adopt the present election precincts, or they may establish new precincts, but the election precincts and polling places as now fixed in each county shall remain as they now are until altered. In the case of the alteration of the election precincts or polling places therein, they shall give twenty days' notice thereof, prior to the beginning of the registration period, in some public journal, or in lieu thereof, in three public places in such county, and at the courthouse door. And the County Board of Elections shall have power from time to time, after dividing their counties into election precincts, to establish, alter, discontinue, or create such new election precincts in their respective counties as they may deem expedient, giving twenty days' notice thereof, prior to the beginning of registration period, by advertising in some public journal, or in lieu thereof, in three public places in such county, and at the courthouse door. If any polling place is changed in any precinct, like advertisement of such change shall be given. And there shall be at least one polling place in every township, conveniently located for a majority of the voters.

C. S. 5935. New registration of voters or revision of registration books; how made.

The County Board of Elections shall have power from time to time to order a revision of the registration book of any precinct in any township and to order a new registration for any precinct; and if and when a new registration is ordered, notice shall be given as hereinbefore provided for the alteration of an election precinct or polling place: Provided, however, when a new registration or revision is ordered as herein provided for, the names of all persons who have been registered
under the absentee voters’ law shall remain upon the registration books unless the said persons so registered have died or otherwise become disqualified electors. The several County Boards of Elections shall have power to revise the registration books of any precinct and may require them to be purged of illegal or disqualified voters, after notice to such voters as herein directed. When an order for revision is made by said County Board of Elections, it shall be directed to the Registrar and Judges of Election of the precinct to which it relates, directing said officials to meet at the polling place on the first Saturday for the registration of voters, before any primary or general election, and to prepare from the registration books a list of the names of registered voters, with their names and addresses as appearing on the registration books, who are, in the opinion of said precinct officials, dead or disqualified by removal from said precinct or county for the length of time prescribed by law to be disqualified to vote in that particular precinct. When such list is prepared it shall, within forty-eight hours, be delivered to the Chairman of the County Board of Elections, who shall cause to be mailed to each of the names on said list, at his or her address as shown on said list, a notice requiring such person to appear at the polling place for the precinct in which they are registered, on the Saturday prescribed for hearing challenges, and show that they are legally entitled to vote in that particular precinct, or in lieu of a personal appearance at the precinct on the day named for hearing challenges, such person may furnish such satisfactory evidence by mail or otherwise, that he or she is qualified to vote in said precinct. Upon failure of such person to make such personal appearance on challenge day, or upon failure of such person to offer satisfactory evidence that he or she is qualified and entitled to vote in said precinct in the approaching primary or general election, their names shall be stricken off the registration book. After due investigation, such precinct officers shall strike from the registration book the names of all such persons found by them to be dead or disqualified to vote by removal from the precinct for such time as prescribed by law shall disqualify them from voting in such precinct.

However, in the event that any person, whose name has been removed from the registration book by said County Board of Elections as having been disqualified to vote in that precinct, should appear at the polling place on election day and give satisfactory evidence to the Registrar and Judges that he had never received any notice by mail or otherwise of his name being placed among the list of disqualified voters in that precinct, and can satisfy said officials that he is qualified to vote
in that precinct, then such person's name shall be placed back on the registration book and he shall be allowed to vote in said precinct as before.

SEC. 4. That Article five of chapter ninety-seven, of the Election Laws, entitled "Qualification of Voters" be renumbered as Article six, and that C. S. five thousand nine hundred and thirty-seven in said Article on "Qualification of Electors" be amended by adding a new paragraph at the end thereof as follows:

All Registrars and Judges of Elections, in determining the residence of a person offering to register or vote, shall be governed by the following rules, so far as they may apply:

a. That place shall be considered the residence of a person in which his habitation is fixed, and to which, whenever he is absent, he has the intention of returning.

b. A person shall not be considered to have lost his residence who leaves his home and goes into another State or County of this State, for temporary purposes only, with the intention of returning.

c. A person shall not be considered to have gained a residence in any county of this State, into which he comes for temporary purposes only, without the intention of making such county his permanent place of abode.

d. The place where the family of a married man or woman resides shall be considered and held to be his or her place of residence; except that where the husband and wife have separated and live apart, the place where he or she resides the length of time required by the provisions of this act to entitle a person to vote, shall be considered and held to be his or her residence.

e. If a person remove to another State or County within this State, with the intention of making such State or county his permanent residence, he shall be considered to have lost his residence in the State or county from which he has removed.

f. If a person remove to another State or county within this State, with the intention of remaining there an indefinite time and making such State or county his place of residence, he shall be considered to have lost his place of residence in this State or county from which he has removed, notwithstanding, he may entertain an intention to return at some future time.

g. School teachers who remove to a county for the purpose only of teaching in the schools of that county temporarily and with the intention or expectation of returning to the
county of their parents or other relatives during the vacation period to live, and who do not have the intention of becoming residents of the county in which they have moved to teach, shall be considered residents of that county of their parents or other relatives for the purpose of voting.

h. If a person remove to the District of Columbia, or other Federal territory, to engage in the government service, he shall not be considered to have lost his residence in this State during the period of such service, and the place where such person resided at the time of his removal shall be considered and held to be his place of residence. This rule shall also apply to employees of the State Government who remove from one county to another within the State, unless a contrary intention is shown by such employee.

i. If a person goes into another State or county, and while there exercises the right of a citizen by voting in an election, he shall be considered to have lost his residence in this State or county.

j. All questions of the right to vote shall, except as otherwise provided herein, be heard and determined by the Registrar and Judges of Election in the precinct where the question arose.

SEC. 5. That Article six of chapter ninety-seven of the Election Laws, entitled "Registration of Voters" be renumbered Article seven, and that Section five thousand nine hundred and forty of the Consolidated Statutes be amended by inserting after the period and before the word "the" in line six of said section, a sentence reading as follows: "If the applicant has removed from another precinct, ward or election district in the same city, town or township since his last registration, such applicant shall, before being allowed to register, present to the registrar a written certificate signed by the registrar of the precinct, ward or election district from which he has so removed, showing that the applicant's name has been removed from the registration book of such precinct, ward or election district, and that he is no longer a registered voter therein"; and that section five thousand nine hundred and forty-seven of the Consolidated Statutes be amended by substituting the words "fourth Saturday" for the words "fifth Saturday" in line three thereof.

SEC. 6. That Article seven, of chapter ninety-seven of the Election Laws, entitled "Permanent Registration" be renumbered Article eight.

SEC. 7. That Article eight, of chapter ninety-seven of the Election Laws, entitled "Absent Electors" be renumbered Article nine, and that Article nine, of chapter ninety-seven, entitled "Judges of Election" be repealed.
SEC. 8. That Article twelve, of chapter ninety-seven of the Election Laws, be rewritten so that hereafter said Article twelve shall read as follows:

ARTICLE 12. COUNTING OF BALLOTS; PRECINCT RETURNS; CANVASS OF VOTES AND PREPARATION OF ABSTRACTS; CERTIFICATION OF RESULTS BY COUNTY BOARD OF ELECTIONS.

C. S. 5984. Proceedings when polls close; counting of ballots.

At the time for closing the polls the Registrar shall announce that the polls are closed, but any qualified electors who are in the process of voting, or are in line within the voting enclosure waiting to vote, shall be allowed to vote before the polls close. After the polls are closed the Registrar shall then proceed to open one ballot box at a time for the purpose of counting the ballots in that box in the presence of all election officials, witnesses and watchers, if there are any present.

The counting of ballots shall be conducted as follows: One of the ballots shall be taken out of the ballot box by one of the Judges and opened in full view of all the judges and witnesses. If the Judges and Registrar all agree as to how the ballot shall be counted, one of them shall place it where it can be seen by any one present and shall read aloud distinctly the names of the candidates voted for and the vote on any issue submitted; and the tally-man shall tally the same directly on the tally sheets. In the event the Registrar and Judges cannot agree as to how the ballot shall be counted, such ballot shall not be counted, but shall be placed in an envelope and marked "Disputed Ballots" and returned to the County Board of Elections.

No ballot shall be counted which is marked contrary to law, except that no ballot shall be rejected for any technical error unless it is impossible to determine the voter's choice.

The counting of ballots shall be continuous until completed. From the time the ballot box is opened and the count of votes begun, until the votes are counted and returns are made out, signed and certified as herein required, and given to the presiding Judge or Registrar for delivery to the County Board as required herein, the Registrar and Judges of Election in each precinct shall not separate, nor shall a Registrar or Judge leave the polling place except from unavoidable necessity. In case of illness or unavoidable necessity, the Board of Elections may substitute another qualified person for any precinct official so incapacitated.
C. S. 5985. How precinct returns are to be made and canvassed.

When the results of the counting of the ballots have been ascertained, such results shall be embodied in a duplicate statement to be prepared by the Registrar and Judges on forms provided by the County Board of Elections and certified to by said officers. One of the statements of the voting in the precinct shall be placed in a sealed envelope and delivered to the Registrar or Judge selected by them for the purpose of delivery to the County Board of Elections, at its meeting to be held on the second day after the election or primary. The other duplicate statement shall be mailed by one of the other precinct election officers to the chairman of the County Board of Elections immediately.

The County Board of Elections shall meet on the second day next after every primary or election, at eleven o'clock A. M. of that day, at the courthouse of the county, for the purpose of canvassing the votes cast in the county and the preparation of the county abstracts. Any Registrar or Judge appointed to deliver the certified precinct returns who shall fail to deliver those returns at the meeting of the County Board of Elections by twelve o'clock A. M. on the day of such Board meeting shall be guilty of a misdemeanor, unless for illness or good cause shown for such failure. In the event any precinct returns have not been received by the County Board by twelve o'clock M. on the first day of its meeting, or if any returns are incomplete or defective, it shall have authority to dispatch an officer to the residence of such precinct officials for the purpose of securing the proper returns for such precinct.

C. S. 5986. County Board of Elections to canvass returns and declare results.

The County Board of Elections at their said meeting required to be held on the second day after every primary or election, in the presence of such electors as choose to attend, shall open the returns and canvass and judicially determine the results of the voting in the respective counties, stating the number of legal ballots cast in each precinct for each candidate, the name of each person voted for and the political party with which he affiliated, and the number of votes given to each person for each different office, and shall sign the same. The said County Board of Elections shall have the power and authority to judicially pass upon all facts relative to the election, and judicially determine and declare the result of the same. And they shall have power and authority to send for papers
and persons and examine the same, and to pass upon the legality of any disputed ballots transmitted to them by any precinct officer.

**C. S. 5987, amended.**

**Contents of abstracts.**

- C. S. 5987. *What returns placed on same abstract.*

  The abstract of votes for each of the following classes of officers shall be made on a different sheet:
  1. President and Vice-President.
  2. Governor and all State officers; Justices of the Supreme Court; Judges of the Superior Court; and United States Senator.
  3. Representatives in Congress.
  4. Solicitor.
  5. Senators and Representatives of the General Assembly.
  6. County officers.
  7. Township officers.

**C. S. 5988, amended.**

**Original abstracts.**

- C. S. 5988. *Preparation of original abstracts; where filed.*

  When the canvass has been completed, the County Board of Elections shall prepare on forms furnished by the State original statements of the results showing:

  **National officers.**
  1. Upon a single sheet an abstract of votes for President and Vice-President of the United States, when a Presidential election is held.

  **State officers.**
  2. Upon another sheet an abstract of votes for Governor, and all State officers, Judges of the Supreme Court, Judges of the Superior Court and United States Senator.

  **Congressmen.**
  3. Upon another sheet an abstract of votes for Representatives to Congress.

  **Solicitor.**

  **Legislators.**
  5. Upon another sheet an abstract of votes for State Senators and Representatives in the General Assembly.

  **County officers.**
  6. Upon another sheet an abstract of votes for County officers.

  **Township officers.**
  7. Upon another sheet an abstract of votes for Township officers for each township in the county.

  **Propositions.**
  8. Upon another sheet an abstract of votes for all constitutional amendments and propositions submitted to the people. Each of these abstracts shall be so prepared as to show the total number of votes cast for each candidate of each political party for each office in each precinct in the county.

  Each of these original abstracts shall be signed by the members of the County Board of Elections with their certificate as to their correctness, and each of the original abstracts together with the original precinct returns shall be filed with
the Clerk of the Superior Court to be recorded in the permanent file in his office.

C. S. 5989. County Elections Board to prepare duplicate abstracts to be sent to State Board of Elections; penalty.

When the County Boards of Elections shall have completed the original abstracts, they shall also prepare separate duplicate abstracts for all offices for which the State Board of Elections is required to canvass the votes and declare the results, which shall include the following: For President and Vice-President; for State officers and United States Senator; for Representatives to Congress; for Solicitors; and for State Senators in Senatorial Districts composed of more than one county; and for amendments and propositions submitted.

When said duplicate abstracts shall have been prepared, the County Board of Elections shall sign an affidavit on each abstract that they are true and correct; then the Chairman of said Board shall mail said duplicate abstracts, within five days after the primary or election is held, to the Chairman of the State Board of Elections at Raleigh, so that said abstracts shall be received by the Chairman of the State Board of Elections within one week after the primary or election.

The Chairman of the County Board of Elections, failing or neglecting to transmit said abstracts to the Chairman of the State Board of Elections within the time above prescribed shall be guilty of a misdemeanor and subject to a fine of one thousand dollars: Provided, that the penalty herein prescribed shall not apply where said aforesaid officer was prevented from performing the duties herein prescribed because of sickness or other unavoidable delay, but the burden of proof shall be on such officer to show that his failure to perform his said duties was due to sickness or unavoidable delay.

C. S. 5990. Clerk of Superior Court to send statement of votes to Secretary of State in general election.

In a general election, the Clerk of the Superior Court shall, within two days after the original abstracts are filed in his office by the County Board of Elections, certify under his official seal to the Secretary of State, upon blanks furnished to him by the State for that purpose, a statement of the votes cast in his county for all National, State and District officers, and for and against Constitutional Amendments and Propositions submitted to the people. The Clerk of Superior Court shall at the same time also certify under his official seal to the Secretary of State a list of all the persons voted for as members of the State Senate and House of Representatives and all county officers, together with the votes cast for each and their postoffice address.
The Clerk of the Superior Court, failing or neglecting to transmit these returns to the Secretary of State within the time herein provided, shall be subject to a fine of five hundred dollars and be guilty of a misdemeanor: Provided, that the penalty herein prescribed shall not apply where said aforesaid officer was prevented from performing the duties herein prescribed because of sickness or other unavoidable delay, but the burden of proof shall be on such officer to show that his failure to perform his said duties was due to sickness or unavoidable delay.

C. S. 5991. Who declared elected by county board; proclamation of result.

In the general election, the person having the greatest number of legal votes for a county or township office, or for the House of Representatives, or for the State Senate in a district composed of only one county, shall be declared elected by the County Board of Elections. But, if two or more county candidates, having the greatest number of votes, shall have an equal number the County Board of Elections shall determine which shall be elected.

When the County Board of Elections shall have completed the canvass, they shall judicially determine the result of the election in their county for all persons voted for, and proclaim the same at the courthouse door with the number of votes cast for each.

C. S. 5992. Chairman of County Board of Elections to furnish county officers certificate of election.

The Chairman of the County Board of Elections of each county shall furnish, within ten days, the member or members elected to the House of Representatives and the county officers, a certificate of election under his hand and seal. He shall also immediately notify all persons elected to the county offices to meet at the courthouse on the first Monday in the ensuing December to be qualified.

Sec. 9. That Article thirteen, of chapter ninety-seven of the Election Laws be rewritten so that hereafter same shall read as follows:

Article 13. Canvass of returns for higher offices and preparation of State Abstracts.

C. S. 5993. State Board of Elections to canvass returns for higher offices.

The State Board of Elections shall constitute the legal canvassing board for the State of all National, State and District offices, including the office of State Senator in those districts consisting of more than one county. No member
of the State Board of Elections shall take part in canvassing the votes for any office for which he himself is a candidate.

C. S. 5994. Meeting of State Board of Elections to canvass returns of the election.

The State Board of Elections shall meet in the city of Raleigh on the Tuesday following the third Monday after each general election held in this State under the provisions of this chapter, in the Hall of the House of Representatives, at eleven o'clock A. M. for the purpose of canvassing the votes cast in all the counties of the State for all National, State and District officers and to determine whom they ascertain and declare by the count to be elected to the respective offices, and shall prepare abstracts of same as hereinafter provided. At this meeting, the Board shall examine the county abstracts, if they shall have been received from all of the counties, and if all have not been they may adjourn, not exceeding ten days for the purpose of obtaining the abstracts and returns from the missing counties, and when they have all been received the Board shall proceed with the canvass, which shall be conducted publicly in the Hall of the House of Representatives. In obtaining the abstracts from the counties whose abstracts have not been received by the date of this meeting, the Board is authorized to obtain from the Clerk of the Superior Court or the County Board of Elections, at the expense of such counties, the original abstracts or returns, or if they have been forwarded, copies of them. The State Board of Elections shall be authorized to enforce the penalties provided by law for the failure of a Clerk of a Superior Court or a Chairman of the County Board of Elections to comply with the law in making their returns of an election.

C. S. 5995. Meeting of State Board of Elections to canvass returns of a special election for Congressmen.

In all cases of special elections ordered by the Governor to fill vacancies in the representation of the State in Congress as provided for in C. S. six thousand and seven, the State Board of Elections may meet as soon as the chairman of said Board shall have received returns from all of the counties entitled to vote in said special elections for the purpose of canvassing the returns of said special election and for preparing an abstract of same. It shall be the duty of the Chairman of the State Board of Elections to fix the day of meeting which shall not be later than ten days after such elections, and it shall be the duty of all returning officers to make their returns promptly so that the same may be received within the ten days.
C. S. 5996, amended.

C. S. 5996. Board to prepare abstracts and declare results of elections.

The State Board of Elections, at the conclusion of its canvass of the general election, shall cause to be prepared the following abstracts:

National officers. 1. Upon a single sheet an abstract of votes for President and Vice-President of the United States when an election is held for same.

State officers. 2. Upon another sheet an abstract of votes for Governor and all State officers, Justices of the Supreme Court, Judges of the Superior Court, and United States Senators.

Congressmen. 3. Upon another sheet an abstract of votes for Representatives to Congress for the several Congressional Districts in the State.

Solicitor. 4. Upon another sheet an abstract of votes for Solicitor in the several judicial districts in the State.

State Senators. 5. Upon another sheet an abstract of votes for State Senators in the several Senatorial Districts in the State, where such districts are composed of more than one county.

Propositions. 6. Upon another sheet an abstract of votes for and against any Constitutional Amendments or Propositions submitted to the people.

These abstracts so prepared by said Board shall state the number of legal ballots cast for each candidate, the names of all persons voted for, for what office they respectively receive the votes, the number of votes each receive, and whom said Board shall ascertain and judicially determine and declare by the count to be elected to the office. These abstracts shall be signed by the State Board of Elections in their official capacity and have the Great Seal of the State affixed thereto.

C. S. 5997, amended.

C. S. 5997. Results certified to the Secretary of State; certificate of election issued.

After the State Board of Elections shall have ascertained the result of the election as hereinbefore provided, they shall cause the result to be certified to the Secretary of State, who shall prepare a certificate for each person elected, and shall sign the same, which certificate he shall deliver to the person elected, when he shall demand the same.

The State Board of Elections shall also file with the Secretary of State the original abstracts prepared by it, also the original county abstracts to be filed in his office.
C. S. 5998. Secretary of State to record abstracts.

The Secretary of State shall record the abstracts filed with him by the State Board of Elections in a book to be kept by him for recording the results of elections and to be called the Election Book, and shall also file the county abstracts.

SEC. 10. That C. S. five thousand nine hundred and ninety-nine, of Article fourteen, of chapter ninety-seven of the Election Laws be amended by striking out the words “State Board of Canvassers” in lines three and six thereof, and substituting in lieu thereof the words, “State Board of Elections.”

SEC. 11. That Article fifteen, of chapter ninety-seven of the Election Laws, be rewritten so that hereafter said article shall read as follows:

ARTICLE 15. ELECTION OF PRESIDENTIAL ELECTORS

C. S. 6009. Conduct of presidential election.

The election of Presidential Electors shall be conducted and the returns made as nearly as may be directed in relation to the election of State officers, except as herein otherwise expressed.

C. S. 6010. Arrangement of names of Presidential Electors.

The names of candidates for electors of President and Vice-President of any political party or group of petitioners, shall not be placed on the ballot, but shall after nomination be filed with the Secretary of State. In place of their names there shall be printed first on the ballot the names of the candidates for President and Vice-President, respectively, of each party or group of petitioners and they shall be arranged under the title of the office. A vote for such candidates shall be a vote for the electors of the party by which such candidates were named and whose names have been filed with the Secretary of State.

C. S. 6011. How returns for President shall be made.

The County Board of Elections shall meet at the courthouse on the second day next after every election for President and Vice-President, and shall ascertain and determine the number of legal votes cast for the electors for President and Vice-President and shall prepare abstracts and make their returns to the State Board of Elections in the same manner as hereinafter provided for State officers.
C. S. 6012, amended.

**C. S. 6012. Declaration and proclamation of results by State Board. Casting of State's votes for President and Vice-President.**

The State Board of Elections shall canvass the returns for electors for President and Vice-President at the same time and place as hereinbefore required to be made for State officers, and an abstract for same shall be prepared and certified to the Secretary of State in the same manner.

The Secretary of State shall, under his hand and seal of his office, certify to the Governor the names of as many persons receiving the highest number of votes for electors of President and Vice-President of the United States as the State may be entitled to in the Electoral College. The Governor shall thereupon immediately issue his proclamation and cause the same to be published in such daily newspapers as may be published in the city of Raleigh, wherein he shall set forth the names of the persons duly elected as electors, and warn each of them to attend at the capitol in the city of Raleigh at noon on the second Monday of January next after his election, at which time the said electors shall meet, and in case of the absence or ineligibility of any elector chosen, or if the proper number of electors shall for any cause be deficient, those present shall forthwith elect from the citizens of the State so many persons as will supply the deficiency, and the persons so chosen shall be electors to vote for the President and Vice-President of the United States. And the Governor shall, on or before the second Monday of January, make out six lists of the names of the said persons so elected and appointed electors and cause the same to be delivered to them, as directed by the act of Congress.

C. S. 6013, amended.

**C. S. 6013. Penalty for Presidential Elector failing to attend and vote.**

Each elector, with his own consent previously signified, failing to attend and vote for a President and Vice-President of the United States, at the time and place herein directed (except in case of sickness or other unavoidable accident), shall forfeit and pay to the State five hundred dollars, to be recovered by the Attorney-General in the Superior Court of Wake County.

Sec. 12. That C. S. six thousand and twenty-two of Article seventeen, of the Primary Election Laws be rewritten so that same shall hereafter read as follows:
C. S. 6022. Notices and pledges of candidates; with whom filed.

Every candidate for selection as the nominee of any political party for the offices of Governor and all State officers, Justices of the Supreme Court, the Judges of the Superior Court, United States Senators, Members of Congress, and Solicitors to be voted for in any primary election shall file with and place in the possession of the State Board of Elections, by six o'clock P. M. on or before the seventh Saturday before such primary election is to be held, a notice and pledge in the following form, the blanks being properly filled in and the same signed by the candidate:

"I hereby file my notice as a candidate for the nomination as in the Primary Election to be held on . I affiliate with the party, and I hereby pledge myself to abide by the results of said Primary, and to support in the next General Election all candidates nominated by the party."

Every candidate for selection as the nominee of any political party for the office of State Senator in a Primary Election, Member of the House of Representatives, and all county and township offices shall file with and place in the possession of the County Board of Elections of the county in which they reside by six o'clock P. M. on or before the fourth Saturday before such primary is to be held a like notice and pledge. And that Section six thousand twenty-three of the Consolidated Statutes be amended and rewritten so that same shall hereafter read as follows:

C. S. 6023. Filing fees required of candidates in Primary.

At the time of filing a Notice of Candidacy for nomination for any Congressional or State office, including Judges of the Supreme and Superior Court and Solicitors, each candidate for such office shall pay to the State Board of Elections a filing fee of one per-cent of the annual salary of such office. At the time of filing a Notice of Candidacy for nomination for any legislative or county office, each candidate for such office shall pay to the County Board of Elections of the county of their residence a filing fee of one-half of one per cent of the annual salary of such office: provided, that candidates for nomination for the office of surveyor, coroner, county commissioners, members of the county board of education, and for any township office shall be required to pay to the County Board of Elections a filing fee of one dollar. All such filing fees so received by the State Board of Elections shall be paid into the treasury of the State, and
all such filing fees received by the County Board of Elections shall be paid into the treasury of the County.

Sec. 13. That C. S. six thousand and twenty-five, of Article seventeen of the Primary Election Laws, is hereby repealed.

Sec. 14. That C. S. six thousand and twenty-six of Article seventeen, of the Primary Election Laws, be rewritten so that same shall hereafter read as follows:

C. S. 6026. Payment of expense for primary elections.

The expense of printing and distributing the poll and registration books, blanks, ballots for those offices hereinafter provided to be furnished by the State, and the per diem and expenses of the State Board of Elections while engaged in the discharge of the duties herein imposed, shall be paid by the State; and the expenses of printing and distributing the ballots hereinafter provided to be furnished by the counties, and the per diem and expenses of the County Board of Elections, and the registrars and judges of election, while engaged in the discharge of the duties herein imposed, shall be paid by the counties, as is now provided by law to be paid for performing the duties imposed in connection with other elections.

Sec. 15. That C. S. six thousand thirty of Article seventeen, of the Primary Law, be amended by striking out in lines three and four thereof the following: “to vote for his choice for the nomination for President of the United States by name, to be inserted in the ballot arranged therefor, and.”

Sec. 16. That C. S. six thousand and thirty-seven of Article seventeen, of the Primary Law be rewritten so that hereafter same shall read as follows:

C. S. 6037. Primary ballots; provisions as to names of candidates printed thereon.

It shall be the duty of the State Board of Elections to print and furnish to the counties for Primary Elections a sufficient number of official ballots for each political party having candidates to be voted for in the Primary within the time prescribed for in C. S. six thousand and twenty-eight, which official ballots shall have printed thereon the names of candidates for the United States Senate, for the National House of Representatives, and for Governor and for all other State offices, with the exception of the office of Solicitor and Judge of the Superior Court. All of these candidates, ballots for which are required to be furnished by the State, may be printed on one form of ballot or they may be printed on a number of forms of ballots as may be decided by the State Board of Elections.
It shall be the duty of the County Board of Elections to print and furnish to the voting precincts in the county for primary elections a sufficient number of official ballots for each political party having candidates to be voted for in the primary within the time prescribed in C. S. six thousand and twenty-eight, which official ballots shall have printed thereon the names of candidates for the following offices in the order in which they are named and shall be known as the "Official Primary Ballot for Judge Superior Court, Solicitor, State Senator and County and Township Offices" when candidates for all of said offices are participating in the primary within the county. Whenever there is no contest for any of the aforesaid offices, then such names will not appear on the county ballot. The County Board of Elections may print the Township ballot separate from the County ballot if it should so desire.

The ballots to be printed by the counties shall be of such width, color, form and printed in such type and on such paper as the State Board of Elections may direct.

It shall be the duty of the Chairman of the State Board of Elections to certify to the Chairman of the County Board of Elections in each county, by the fourth Saturday before each primary election, the names of such candidates for the nomination for Judge of the Superior Court and solicitor as have filed the required notice and pledge and filing fee with the State Board of Elections and entitled to have their names placed on the official County ballot, and it shall be the duty of each County Chairman to acknowledge receipt within two days after the receipt of the letter of certification to the Chairman of the State Board of Elections so that the State Chairman will know that each candidate's name has been properly certified and received.

SEC. 17. That C. S. six thousand and forty, of Article seventeen of the Primary Law, be rewritten so that hereafter said section shall read as follows:

C. S. 6040. *Primaries for township and precinct officers.*

The several County Boards of Elections shall provide for holding in their respective counties primary elections for the choice of candidates for the nomination for township and precinct officers, which primary elections shall be held at the same time and places as the primaries for County officers; *Provided*, that in the Counties exempt from the operation of the Primary Law for the nomination of County officers, Township officers may also be nominated in the same manner as county officers within such counties. The expenses
for holding primaries for township officers shall be paid for by the counties.

That Section 6052 of the C. S. be rewritten so that it shall hereafter read as follows:

C. S. 6052. Political party defined for primary elections.

A Political party within the meaning of the primary law shall mean any political group of voters which, at the last preceding general election, polled at least three per cent of the total vote cast therein for such offices as are described in Section 5913 of the C. S. as amended.

SEC. 18. That the first sentence of C. S. six thousand and fifty-four be amended and rewritten to read as follows:

This article on Primary Elections shall not apply to nominations for candidates for county offices, members of the House of Representatives, and for the State Senate when there exist agreements for rotation of candidates in senatorial districts of more than one county under C. S. six thousand and fourteen, and when there is but one county in a senatorial district, in the following counties, to-wit:

SEC. 19. All contests over the results of a primary election shall be determined according to the law applicable to similar contests over the results of a general election.

SEC. 20. That section 9 (a), of chapter one hundred and sixty-four of the Public Laws of nineteen hundred and twenty-nine, as amended, known as the Australian Ballot Act, be rewritten so that same shall hereafter read as follows:

(a). On the official Presidential ballot, the names of candidates for electors of President and Vice-President of the United States of any political party or group of petitioners, shall not be placed on the ballot, but shall after nomination, be filed with the Secretary of State. In place of their names, there shall be printed first on the ballot the names, of the candidates for President and Vice-President of the United States respectively, of each such political party or group of petitioners, and they shall be arranged under the title of the offices. The party columns shall be separated by black ink lines. At the head of each party column shall be printed the party name in large type and below this a circle one-half inch in diameter, below this the names of the candidates for President and Vice-President in the order prescribed. Each party circle shall be surrounded by the following instructions plainly printed: "For a straight ticket, mark within this circle."

If the State Board of Elections, in its discretion, should combine the Presidential ballot with some other kind of ballots, such as the State, Senatorial, or Congressional ballots,
then in that event, there shall be printed at the left of the names of such candidates for President and Vice-President of each party or group, a single voting square large enough so that a voter, desiring to vote for candidates for other officers of another party, may vote for the candidates for President and Vice-President together in the one single square. When the Presidential ballot is combined with another ballot, instruction number two on the State ballot shall be included with the instructions given herein for the Presidential ballot.

On the face of the ballot, at the top, shall be printed in heavy black type the following instructions:

1. To vote a straight ticket, make a cross (x) mark in the circle of the party you desire to vote for.
2. A vote for the names of candidates for President and Vice-President is a vote for the Electors of that party, the names of whom are on file with the Secretary of State.
3. If you tear or deface or wrongly mark this ballot, return it and get another.

On the bottom of the ballot shall be printed the following:

"Facsimile of signature of Chairman of State Board of Elections."

SEC. 21. That sections 9 (aa) and (aaa), of chapter one hundred and sixty-four of the Public Laws of nineteen hundred and twenty-nine as amended, be amended by striking out next to the last sentence in each section thereof, which sentence reads as follows: "On the face of the ballot, at the top, shall be printed in heavy type the same instructions for voting as are hereinbefore provided to be printed on the official ballot for Presidential Electors," and the following inserted in lieu thereof: "On the face of the ballot, at the top, shall be printed in heavy type the following instructions:

1. To vote a straight ticket, make a cross (x) mark in the circle of the party you desire to vote for.
2. If you tear or deface or wrongly mark this ballot, return it and get another."

And that Section 9(b) of Chapter 164 of the Public Laws of 1929, as amended, be amended by striking out the next to the last sentence thereof, which reads as follows: "On the top of the face of the ballot shall be printed the same instructions for voting as are hereinbefore provided to be printed on the official ballot for Presidential Electors," and the following inserted in lieu thereof: "On the face of the
ballot, at the top, shall be printed in heavy type, the following instructions:

1. To vote a straight party ticket, make a cross (x) mark in the circle of the party you desire to vote for.

2. To vote for some but not all the candidates of one party, make a cross (x) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to vote. If you mark any one candidate you must mark all for whom you wish to vote. A mark in the circle will not be counted if any one candidate on the ballot is marked.

3. If you tear or deface or wrongly mark this ballot, return it and get another.

On the bottom of the ballot shall be printed the following:

Facsimile of signature of Chairman of State Board of Elections.

The instructions hereby given for the State ballot shall be used when there are two or more State offices to be filled at an election, or when two or more kinds of ballots as herein given are printed on one ballot."

Sec. 22. That sections ten and eleven of chapter one hundred and sixty-four of the Public Laws of nineteen hundred and twenty-nine, be rewritten so that hereafter same shall read as follows:

Section 10. *Ballots for each precinct wrapped separately.*

All ballots for use in each precinct shall be wrapped in packages, each package to contain whatever number of ballots the Chairman of the County Board of Elections may deem advisable for the respective precincts in his own county, but each package shall have written or stamped thereon the number of ballots contained therein so the registrar will know how many ballots to account for in his precinct.

Section 11. *Number of ballots to be furnished polling places.*

There shall be provided for each voting place at which an election or primary is to be held such a number of ballots that there shall be at least one hundred and twenty-five ballots for every one hundred registered voters at each polling place, or an excess of ballots of twenty-five per cent over the registration at each precinct.

Sec. 23. That section twenty-eight, of chapter one hundred and sixty-four of the Public Laws of nineteen hundred
and twenty-nine as amended, be rewritten so that hereafter
same shall read as follows:

Section 28. *Method of marking ballots; improperly marked
ballots not counted; when.*

The voter shall observe the following rules in marking
his ballot:

1. If the elector desires to vote a straight ticket, or in other
words, for each and every candidate of one party for
whatever office nominated, he shall, either—
   (a) Make a cross mark in the circular space below the
   name of the party at the head of the ticket; or
   (b) Make a cross mark on the left of and opposite the
   name of each and every candidate of such party in
   the blank space provided therefor.

2. If the elector desires to vote a mixed ticket or in other
words for candidates of different parties, he shall:
   (a) Omit making a cross mark in the circular space
   above the name of any party and make a cross mark
   in the blank space before the name of each candidate
   for whom he desires to vote on whatever ticket
   he may be.

3. If the elector desires to vote for a person whose name does
not appear on the ticket, he can substitute the name by
writing it in with a pencil or ink in the proper place,
and making a cross (x) mark in the blank space at the
left of the name so written in. When a name is written
in on the official ballot, the new name so written in is
to be treated like any other name on the ballot. No sticker
is to be used.

4. If the elector marks more names than there are persons
who are elected to an office, or, if for any reason, it is
impossible to determine the voter's choice for an office to be
filled, his ballot shall not be counted for such office but
shall be returned as a blank vote for such office.

5. If a voter shall do any act extrinsic to the ballot itself,
such as enclosing any paper or other article in the folded
ballot, such ballot shall be void.

6. No ballot shall be rejected for any technical error which
does not make it impossible to determine the voter's
choice.

7. Every elector who does not vote a ballot delivered by the
election officer shall, before leaving the polling place,
return such ballot to such officer.
8. A cross (x) mark shall consist of any straight line crossing any other straight line at an angle within a voting circle or square. A voter may designate his choice of candidate by the cross (x) mark or by a check mark, or any other clear indicative mark. Any ballot which is defaced or torn by the voter shall be void.

Sec. 24. That Section 26 of Chapter 164 of the Public Laws of 1929 be amended by striking off of the end of said section the words "and approved by a majority of the election officials," and that Section 35 of Chapter 164 of the Public Laws of 1929 be amended and rewritten so that same shall hereafter read as follows:

Assistants at polls; when allowed and amount to be paid.

The County Board of Elections may appoint one clerk or assistant at any precinct in the county which has as many as five hundred qualified registered voters on the registration books in such precinct, and one additional such clerk or assistant for each additional five hundred qualified registered voters at such precinct. No other clerk or assistant shall be appointed for any precinct except as herein set out. Such assistants and clerks shall, in all cases, be qualified voters of the ward, or precinct, for which they are appointed, and they shall be paid the same compensation as is provided by law for the judges of election to be paid.

Sec. 25. That it shall be unlawful for any person holding any office, position, or employment in the State government, or under and with any department, institution, bureau, board, commission, or other State agency, or under and with any county, city, town, district, or other political sub-division, directly or indirectly, to discharge, threaten to discharge, or cause to be discharged, or otherwise intimidate or oppress any other person in such employment on account of any vote such voter or any member of his family may cast, or consider or intend to cast, or not to cast, or which he may have failed to cast, or to seek or undertake to control any vote which any subordinate of such person may cast, or consider or intend to cast, or not to cast, by threat, intimidation, or declaration that the position, salary, or any part of the salary of such subordinate depends in any manner whatsoever, directly or indirectly, upon the way in which such subordinate or any member of his family casts, or considers or intends to cast, or not to cast his vote, at any primary or election. Any person violating this section shall be guilty of a misdemeanor and punished by fine and/or imprisonment, in the discretion of the court.
Sec. 26. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 27. That this act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 556  CHAPTER 166
AN ACT TO AMEND SECTION 47, CHAPTER 277, PUBLIC LAWS OF 1919, RELATING TO RECORDERS' COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 47 of Chapter 277 of the Public Laws of North Carolina, session of 1919, be, and the same is hereby amended by striking out in line three, the words, "nor more than twenty-five thousand."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 603  CHAPTER 167
AN ACT TO AMEND SECTION 444 OF THE CONSOLIDATED STATUTES FIXING THE TIME WITHIN WHICH AN ACTION MAY BE BROUGHT TO RECOVER FROM A PARTY PURCHASING CROP ON WHICH THERE IS A LIEN.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred and forty-four of the Consolidated Statutes of North Carolina, be and the same is hereby amended by adding at the end thereof the following: "By the landlord, mortgagee or other lienor against any person or corporation purchasing any part of crop upon which landlord, mortgagee or other lienor holds an unsatisfied lien, for the conversion of said crop, the statute to run from the date of purchase, and in all such cases section four hundred and forty-one, subsection four, shall not apply."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
Applicable to Cleveland and Rutherford Counties only.

Sec. 3. That this act shall apply only to the counties of Cleveland and Rutherford.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 731  CHAPTER 168
AN ACT TO FACILITATE THE SALE AND CONSUMPTION OF NORTH CAROLINA FARM PRODUCTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Division of Purchase and Contract or any other constituted Department who is authorized to purchase food stuff and other supplies for State Institutions, is hereby directed in all cases where the prices, product, or other supplies are available and equal, the said Purchasing Department shall in all such cases, contract with and purchase from the citizens of North Carolina and as far as is reasonable and practical, taking into consideration price and quality, shall purchase and use and give preference to all of such products and supplies as are grown or produced within the State of North Carolina.

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 752  CHAPTER 169
AN ACT TO AMEND CHAPTER 51, PUBLIC LAWS OF 1927, RELATIVE TO THE HUNTING OF WILD TURKEYS IN GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person or persons to shoot, trap, net or in any other way kill, take or destroy any wild turkey in Guilford County for a period of five years from the ratification of this act.

Sec. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than fifty dollars nor more than seventy-five dollars, and may be imprisoned in the discretion of the Court.
Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 811 CHAPTER 170

AN ACT TO AMEND HOUSE BILL 90, ENTITLED "AN ACT TO ADD DAVIDSON COUNTY, ANSON COUNTY, CARTERET COUNTY, CUMBERLAND COUNTY, DAVIE COUNTY, FORSYTH COUNTY, HARNETT COUNTY, HOKE COUNTY, LEE COUNTY, MOORE COUNTY, WAYNE COUNTY TO CHAPTER 273, PUBLIC LAWS 1929, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS, AND TO AMEND THE SAID LAW," RATIFIED FEBRUARY 8, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill ninety, ratified February eighth, one thousand nine hundred thirty-three, be and the same is hereby amended by adding after the words "Wayne County" in line seven of said section the words "Greene County;", amend said bill further by adding after the words "Wayne County" in the caption the words "Greene County."

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.B. 897 CHAPTER 171

AN ACT TO PERMIT THE COMMISSIONER OF MOTOR VEHICLES TO ADVANCE THE DATE FOR THE REDUCTION IN MOTOR VEHICLE TAXES NOW PROVIDED FOR APRIL 1, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Motor Vehicles is hereby authorized and directed, as an emergency measure, to collect in payment of motor vehicle license fees as levied in Chapter 336, Public Laws 1931, and amendments thereof, except amendment provided in House Bill 157, Public Laws 1933, at three-fourths of the annual rate for the period from the ratification of this act and before July 1, 1933.
Application of Act.

SEC. 2. It is the intent of this act to apply only to the period designated in Section 1 and affects in no way the time for the reduction to apply July one or October one of the year 1933.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

S.B. 96   CHAPTER 172

AN ACT TO AMEND CHAPTER TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, AND ALL ACTS AMENDATORY THEREOF AND ADDITIONAL THERETO; AND CHAPTER ONE HUNDRED THIRTY OF THE CONSOLIDATED STATUTES AND ALL ACTS AMENDATORY THEREOF AND ADDITIONAL THERETO; AND TO PROVIDE FOR THE CONSOLIDATION OF THE STATE PRISON DEPARTMENT AND STATE HIGHWAY COMMISSION INTO A SINGLE DEPARTMENT TO BE KNOWN AS STATE HIGHWAY AND PUBLIC WORKS COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. It is hereby declared to be the public policy of this State to build and maintain a State system of dependable highways and to maintain and improve the public roads in the several counties at the State's expense; and to that end to make the most economical use of the prison labor of the State in the construction, improvement and maintenance of said highways and roads.

SEC. 2. A Highway and Public Works Commission is hereby created, to be and continue a department of the State government and to be known as "State Highway and Public Works Commission." Said Commission shall consist of a Chairman and six (6) members, the Chairman and three of said Commissioners shall be appointed by the Governor for a term of four years and three of said Commissioners shall be appointed for a term of two years, and until their successors are appointed and qualified; Provided, that the Chairman, or any Commissioner, appointed pursuant to this Act may be removed by the Governor for cause. In case of the death, resignation or removal from office of said Chairman or any Commissioner prior to the expiration of his term of office, his successor shall be appointed by the Governor to fill out the unexpired term. At the expiration of the term for which said Chairman and Commissioners are first
appointed, their successors shall be appointed for a term of four (4) years each. The Chairman shall devote his entire time and attention to the work of the Commission, and shall receive as compensation not exceeding Six Thousand ($6,000.00) Dollars per annum, to be fixed by the Governor and Advisory Budget Commission, payable monthly, and his actual traveling expenses when engaged in the discharge of his duties. Said Chairman shall be vested with all authority of the Commission when same is not in session, and shall be the executive officer of said Commission, and shall execute all orders, rules and regulations established by said Commission. The members of said Commission, other than the Chairman, shall each receive Seven ($7.00) Dollars per day while engaged in the discharge of the duties of his office, and his actual traveling expenses. The Governor and the State Treasurer shall be privileged to attend any and all meetings of said Commission in an advisory capacity, but they shall not have the authority to vote upon any question before said Commission. The headquarters and main office of said Commission shall be located at the State Capital, Raleigh. The first meeting of said Commission shall be called by the Governor, and at said meeting the Commission shall organize and adopt a common seal, and shall automatically succeed to all the rights, powers, duties and obligations of the present State Highway Commission and of the present State Prison Department. Said Commission shall keep minutes of all of its meetings, which shall at all times be open to public inspection; it shall have the power to adopt and enforce rules and regulations for the government of its meetings and proceedings, and for the transaction of all business of the Commission; and to make all necessary rules and regulations for carrying out the intent and purposes of this Act, and the duties and powers heretofore conferred by law upon the State Highway Commission and the State Prison Department. Said Commission shall meet at its main office at least once in each ninety days, or at such regular time as the Commission may by rule provide, and may hold special meetings at any time and place within the State at the call of the Chairman, or the Governor, or any three members of the Commission. It is the intent and purpose of this Act that all of said Commissioners and the Chairman shall represent the State at large and not be representative of any particular district.

Sec. 3. It shall be the duty of the Superintendent of the State's Prison and the Directors of the present State Prison Department, and of the Chairman and Commissioners of the present State Highway Commission, to turn over and to deliver to State Highway and Public Works Commission,
created by this Act, immediately upon its organization, all of their respective books, accounts, records and property of every kind and description; and to facilitate the transfer of said books, records, accounts and property State Highway and Public Works Commission is authorized and empowered to adopt and enforce such rules and regulations as it may deem necessary.

SEC. 4. The control and custody of all State Highway prison camps, together with all property of every kind assigned thereto, the central prison at Raleigh, and all farms, camps and places of whatever kind now under the control of the State Prison Department, together with all property of every kind and description, together with all books, accounts and records, shall pass to the control and management of State Highway and Public Works Commission herein created; and it shall be the duty of every person connected with either the State Highway Commission or the State Prison Department in any wise exercising any control or authority over said property to relinquish said control to the duly appointed agents of said Commission.

SEC. 5. The control and custody of all prisoners serving sentence either in the State's prison or in the prison camps now under the control of the State Highway Commission shall pass under the control of State Highway and Public Works Commission, herein provided for, and subject to all the rules and regulations of said Commission legally adopted.

SEC. 6. Any prisoners in any of the jails of the several counties, or out on bail, or who have escaped custody and are thereafter captured, who have been previously sentenced by any court of competent jurisdiction to serve a term either in the State's prison or in a common jail to be assigned to work on the public roads, shall thereafter, with proper commitments, be delivered to State Highway and Public Works Commission herein created at such place as their respective sentences may require, according to the terms of this Act.

SEC. 7. The several judges of the Superior Courts of this State are hereby given express authority in passing sentence upon persons convicted of a felony, when, in their opinion, the nature of the offence or the character or condition of the defendant makes it advisable to do so, to sentence such person to the central prison at Raleigh, and thereupon a sheriff or other appropriate officer of the county shall cause such prisoner to be delivered with the proper commitment papers to the warden of the central prison.
SEC. 8. That in all cases not provided for in the preceding sections, the Courts sentencing defendants to imprisonment with hard labor shall sentence such prisoners to jail, to be assigned to work under State Highway and Public Works Commission, and the clerks of the several courts in which such sentences are pronounced shall notify the Superintendent of the nearest highway prison camp, or such other agent of the Commission as he may be advised by them is the proper person to receive such notice. Whereupon, the Commission shall cause some duly authorized agent thereof to take such prisoners into custody, with the proper commitments therefor, and deliver them to such camp or station as the proper authorities of the Commission shall designate. Provided, however, the Commission shall not be required to accept any prisoner from any court inferior to the Superior Court when an appeal has been taken to the Superior Court, or when the judge of such inferior court shall retain control over the sentence for the purpose of modifying or changing the same.

SEC. 9. That State Prison Department and the present State Highway Commission are hereby abolished, but each shall continue in operation as heretofore provided by law until the Governor, by executive order, declares State Highway and Public Works Commission organized as provided by this Act and ready to function.

SEC. 10. Before entering upon the performance of their duties, the Chairman and each member of State Highway and Public Works Commission shall take and subscribe to oath of office before some person authorized to administer oaths that he will faithfully support the Constitution of the State of North Carolina and all laws enacted pursuant thereto and not inconsistent therewith, and that he will faithfully perform the duties of said office. Said oath shall be filed and preserved by the Commission as a part of its permanent records. No member of the Highway and Public Works Commission shall be eligible to any other employment in connection with said Commission, and no member of said Commission, or any salaried employee thereof, shall furnish or sell any supplies or materials, directly or indirectly, to said Commission.

SEC. 11. State Highway and Public Works Commission shall make to the Budget Bureau, or to the Governor, a full report of its finances and the physical condition of the State's Prison, prison camps, and other buildings, depots and properties under its supervision and control, on the first day of July of each year, and at such other times as the Governor or Directors of the Budget may call for the same.
C. S. 7698-7703, and 7708-7711, repealed.

C. S. 7716, amended.

Sentencing of persons for felonies.

Of misdemeanants.

Thirty-day limit.

Central prison at Raleigh retained.

Warden to be named.

Powers and duties.

Gainful employment of prisoners intended.

On roads.

Other industries.

SEC. 12. That Sections 7698, 7699, 7700, 7701, 7702, 7708, 7709, 7710, and 7711 of the Consolidated Statutes of 1919 and all acts amendatory thereof are hereby repealed.

SEC. 13. That Section 7716 of the Consolidated Statutes as heretofore amended is hereby repealed, amended and reenacted to read as follows: "From and after the ratification of this Act all persons who may be convicted of a felony in any of the Courts of this State, and sentenced to imprisonment, shall be sentenced to the State's Prison and assigned to do labor under the supervision of State Highway and Public Works Commission; and all persons sentenced to imprisonment upon conviction of crime of less degree than a felony shall be sentenced to the common jail of the county in which the trial is conducted and assigned to do labor under the supervision of State Highway and Public Works Commission. No persons shall be assigned to labor under the supervision of State Highway and Public Works Commission whose term of imprisonment, as fixed by the judgment of the Court, is less than thirty days.

SEC. 14. It is intended and directed that provisions shall be made under the provisions of this Act for the maintenance of the central prison at Raleigh in such manner as to conform to all of the requirements of the Constitution, Article Eleven, relating to a State's Prison, and that a suitable person shall be selected and appointed, under the terms of this act, as a warden of said central prison, and such warden shall succeed to and be invested with all the rights, duties, and powers now invested by law in the superintendent of the State's prison or the warden thereof with respect to capital punishment, or any matter of discipline of the inmates of said prison not herein otherwise provided for.

It is further declared to be the intent and purpose of this act to provide for the gainful employment of all able-bodied prisoners of the State; and to this end State Highway and Public Works Commission is directed to provide for the employment in the maintenance and construction of the public roads of the State of as many of the male prisoners as, under the terms of their sentences, may be thus employed and who are physically fit for such work, the Commission can arrange economically to use for such purpose, and that the remainder of the inmates of such prison division shall be employed as far as practicable, with due regard to their physical condition, in agriculture, prison industries, and forestry work, giving preference to the production of food supplies and necessary articles of use in State Highway Department and other State supported institutions or activi-
ties, and the development and improvement of State-owned properties.

SEC. 15. That Section 3846 (f) of the Consolidated Statutes as amended by Chapter One Hundred Forty-five of the Public Laws of 1931, is hereby repealed.

SEC. 16. That Section one, Chapter One Hundred Eightytwo of the Public Laws of 1929, be amended by striking out the words and figures “Ten Thousand ($10,000.00) Dollars” in the last line thereof, and substituting in lieu thereof the words and figures “Six Thousand ($6,000.00) Dollars.”

SEC. 17. That Chapter Two, Public Laws of 1921, and all Acts amendatory thereof and additional thereto relating to the State Highway system and the State Highway Commission, and not expressly repealed by this Act, are hereby amended conformably to this Act, so that wherever in said laws reference is made to “State Highway Commission,” “Highway Commission,” “Chairman of the State Highway Commission,” there shall be substituted for such words the appropriate terms “Highway and Public Works Commission” or “Chairman of State Highway and Public Works Commission” as the context may require to the end that State Highway and Public Works Commission and the Chairman of State Highway and Public Works Commission shall have and exercise all the powers and duties heretofore conferred by law upon the State Highway Commission or the Chairman of the State Highway Commission.

SEC. 18. That Chapter One Hundred Thirty of the Consolidated Statutes relating to the State’s Prison and/or State’s Prison Department, and all acts amendatory thereof and additional thereto and not expressly repealed by this Act, are hereby amended so that wherever, in said laws, reference is made to “The State Prison Department,” “Prison Department,” “Superintendent of State’s Prison,” “Superintendent of Prison Department,” “Board of Directors,” “Directors of the State’s Prison,” “Directors of the Prison Department,” there shall be substituted for such words the appropriate terms “Highway and Public Works Commission,” “Chairman of State Highway and Public Works Commission” as the context may require, to the end that State Highway and Public Works Commission and the Chairman of State Highway and Public Works Commission shall have and exercise all the powers and duties heretofore conferred by law upon the State Prison Department and the Board of Directors of the State Prison Department and the Superintendent of the State Prison Department.
Additional prison camps authorized.

Distribution throughout State.

Camp sites and buildings.

1927 bond issue directed to providing needed prison facilities.

Facilities enumerated.

Recapture of escaped prisoners.

Rewards for.

Sec. 19. That in addition to the highway prison camps now operated by the State Highway Commission and the farms now operated by the State's Prison, the Commission is hereby authorized to establish such additional camps for use for the Division of Prisons as are necessary, such camps to be either of a permanent type of construction, or of temporary or movable type as the Commission may find most advantageous to the particular needs, to the end that work to be done by the prisoners under its supervision may be so distributed throughout the State as to render their employment most economical and profitable, the said Commission to be the sole judges of the type and character of such buildings without the control of any other department. To this end, and for this purpose State Highway and Public Works Commission shall have authority to purchase or lease camp sites and suitable lands adjacent thereto, and to erect necessary buildings thereon, all within the limits of allotments as approved from time to time by the Budget Bureau for this purpose.

Sec. 20. That in order to provide for the necessary employment of the prisoners under the control of the Division of Prisons the proceeds of the four hundred thousand dollars bond issue authorized by Chapter One Hundred and Fifty-two (152) of the Public Laws of 1927, and amendments thereto, shall be made available from time to time in such allotments as the Governor and Advisory Budget Bureau may authorize for use by State Highway and Public Works Commission in providing for the purchase or lease of additional lands, the erection of additional buildings, or the remodeling of existing buildings, and for the establishment and installation of industries suitable for prison employment, and the proper stocking and equipment of prison farms, and the establishments of plants for storage, and/or processing of supplies and farm products for use in the State's several institutions, and for the production of agricultural lime, with the right to sell the surplus either directly or through the Department of Agriculture to the farmers of the State.

Sec. 21. State Highway and Public Works Commission may, in the rules and regulations to be adopted by it, provide for the recapture of convicts that may escape, or any convicts that may have prior to the effect of this Act escaped from the State's Prison or highway prison camps, or county road camps of this State, and may pay such reward or expense of recapture as the Commission may by regulation provide to any person making the same. Any citizen of North Carolina shall have authority to apprehend any convict who may escape before the expiration of
his term of imprisonment whether he be guilty of a felony or misdemeanor, and retain him in custody and deliver him to the Division of Prisons.

SEC. 22. The State Board of Health shall have general supervision over the sanitary and health conditions of the central prison, over the prison camps, or other places of confinement of prisoners under the jurisdiction of the Division of Prisons and shall make periodic examinations of same and report to the Commission the conditions found there with respect to the sanitary and hygienic care of such prisoners.

SEC. 23. That State Highway and Public Works Commission in the adoption of rules and regulations hereinbefore provided for shall provide for the classification of prisoners according to conduct into at least three classes known and designated as "A," "B" and "C" grade prisoners. The several classes of prisoners may be designated by appropriate and distinguishing uniforms, but no person not convicted of a felony shall be required to wear a uniform of stripes such as are usually used to designate felons. A system of rewards and privileges applicable to the several classifications of prisoners as an inducement to good conduct may be adopted, and the commutation of time within the maximum limits of the provisions now provided by law in Consolidated Statutes 7725 may be included in said rules and regulations.

SEC. 24. The several Judges of the Superior Court are authorized in their discretion in sentencing prisoners for a term in excess of twelve months to provide for a minimum and maximum sentence, and the Commission is authorized to consider at least once in every six (6) months the cases of such prisoners that have thus been committed with indeterminate sentences, and to take into consideration the prisoners' conduct, and to authorize his discharge at any time after the service of the minimum term subject to his earned allowance for good behavior which his conduct may justify.

SEC. 25. The Commission shall provide separate sleeping quarters and separate eating space for the different races and the different sexes; and, in so far as it is practical to do so, shall provide for youthful convicts to segregate to themselves.

SEC. 26. That any prisoner who escapes or attempts to escape, or in any manner connives, aids or assists in helping other prisoners to escape or attempt to escape shall be guilty of a misdemeanor, and upon conviction shall be imprisoned at the discretion of the Court, such term of imprisonment whether he be guilty of a felony or misdemeanor, and retain him in custody and deliver him to the Division of Prisons.

Sanitary and health conditions supervised by Board of Health.

Grading prisoners.

Grades specified.

Inducements for higher grades.

Indeterminate sentences.

Earned allowance.

Segregation as to race, sex and age.

Penalty for escaping or assisting in.
prisonment to commence at the termination of the sentence being served at the time of the offense, and such offending prisoner shall likewise forfeit all gained time that he has earned by previous good conduct.

SEC. 27. When any prisoner, or several combined shall offer violence to any officer, overseer, or guard, or to any fellow prisoner, or attempt to do any injury to the prison building, or to any workshop, or other equipment, or shall attempt to escape, or shall resist, or disobey any lawful command, the officer, overseer, or guard shall use any means necessary to defend himself, or to enforce the observance of discipline, or to secure the person of the offender, and to prevent an escape.

SEC. 28. Any child born of a female convict while she is in custody shall upon the arrival of a suitable age be surrendered to the Clerk of the Superior Court of Wake County for disposition as the law provides in the case of children whose parents are dead or unable to provide for them.

SEC. 29. But nothing herein contained shall be construed to limit or restrict the power of the Governor to parole prisoners under such conditions as he may himself impose or prevent the reimprisonment of such prisoners upon the violation of the conditions of such parole, as now provided by law.

SEC. 30. State Highway and Public Works Commission may furnish to any of the other State departments, State institutions, or agencies, upon such conditions as may be agreed upon from time to time between the Commission and the governing authorities of such department, institution or agency, prison labor for carrying on any work where it is practical and desirable to use prison labor in the furtherance of the purposes of any State department, institution or agency, and such other employment as is now provided by law for inmates of the State’s Prison under the provisions of Consolidated Statutes 7707; provided that such prisoners shall at all times be under the custody and controlled by the duly authorized agent of such Commission.

SEC. 31. But nothing contained in this Act shall be construed to prevent the courts of appropriate jurisdiction from sentencing prisoners to the county jail to be assigned to work at the county home, at the county farm or other county supported institution, and the Commission may in its discretion provide prison labor upon terms and conditions agreed upon from time to time for doing specific tasks of work for the several county homes, county farms, or other county owned properties, but prisoners assigned to such work
shall be at all times under the control and custody of a duly authorized agent or agents of the Division of Prisons.

Sec. 32. It is hereby declared to be the purpose of this Act to effect a consolidation of the present State Prison Department and the present State Highway Commission into a single department to be known as State Highway and Public Works Commission, and this Act and all laws heretofore enacted relating to the State Prison Department and/or to the State Highway Commission, and not expressly repealed by this Act, shall be liberally construed so as to confer upon State Highway and Public Works Commission all the powers, duties and responsibilities heretofore exercised by or conferred upon the State Prison Department and/or the State Highway Commission. All laws inconsistent and in conflict with the purpose of this Act are hereby repealed.

Sec. 33. That nothing in this Act shall be construed to permit the State Highway Commission to assume or pay off any part of the present deficit of the State Prison, nor to convert or use any part of the funds derived from the sale of the Four Hundred Thousand ($400,000.00) Dollar Prison Building Bonds except in accordance with the provisions of Section 20 of this Act, both of which are expressly prohibited by this Act.

Sec. 34. This Act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.

H.B. 499 CHAPTER 173

AN ACT TO AMEND AND REWRITE SECTION SIX THOUSAND ONE HUNDRED EIGHT OF THE CONSOLIDATED STATUTES RELATING TO THE ENROLLMENT OF ACTS OF THE GENERAL ASSEMBLY, AND THE EMPLOYMENT OF NECESSARY ASSISTANCE FOR THAT PURPOSE.

The General Assembly of North Carolina do enact:

Section 1. That Section six thousand one hundred eight of the Consolidated Statutes be, and the same is hereby, amended and rewritten, so that it shall hereafter read as follows:

"Sec. 6108. Enrollment of Acts. All bills passed by the General Assembly shall be enrolled for ratification under the supervision and direction of the Secretary of State. All bills so enrolled shall be typewritten and carefully proofread. The Secretary of State is authorized and empowered
Limit on assistants.

Chief Enrolling Clerk; compensation.

Pay of helpers.

Conflicting laws repealed.

to secure such equipment as may be required for this purpose, and from time to time during the sessions of the General Assembly, to employ such number of competent and trained persons, not to exceed twelve at any one time, as may be necessary to perform this service. One of such number so employed shall be designated as Chief Enrolling Clerk, and shall receive not to exceed the sum of Six Dollars ($6.00) per day for his services, and each of the others so employed shall receive not to exceed the sum of Five Dollars ($5.00) per day for his services: Provided, the Rules Committees of the House of Representatives and Senate in joint session may increase or decrease the number of persons so employed."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.

H.B. 555  CHAPTER 174

AN ACT TO AMEND SECTION 48, OF CHAPTER 277 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1919, RELATING TO CIVIL JURISDICTION OF RECORDER'S COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That section 48 of Chapter 277 of the Public Laws of North Carolina, session of 1919, be and the same is hereby amended, by striking out in line six the words "one thousand dollars," and inserting in lieu thereof the words "three thousand dollars," and by striking out in line nine the words "five hundred dollars," and inserting in lieu thereof the words, "two thousand dollars:" Provided that this act shall only apply to Mecklenburg County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.
H.B. 362
CHAPTER 175
AN ACT RELATING TO RATE OF INTEREST ON MONTHLY BALANCES OF STATE FUNDS, AND OF FUNDS IN THE HANDS OF THE COMMISSIONER OF BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That the first sentence in the second paragraph of section seven thousand six hundred eighty-four of the Consolidated Statutes, as amended, be, and it is hereby, amended and rewritten, so that said sentence shall hereafter read as follows:

"The payment of interest on deposits of State money in any bank or banks shall be controlled by the Governor and Council of State, who shall have full power and authority to determine for what periods of time payment of interest on such deposits shall or shall not be required, and to fix the rate of interest to be paid thereon."

Sec. 2. That sub-section (15) of section one of chapter one hundred thirteen, Public Laws of one thousand nine hundred twenty-seven, as amended, be, and it is hereby, amended and rewritten, so that it shall hereafter read as follows:

"(15). All funds collected by the Commissioner of Banks, in liquidating any bank, shall be deposited from time to time in such bank or banks as may be selected by him, and shall be subject to the check of the Commissioner of Banks. The payment of interest on the net average of such sums on deposit shall be controlled by the Governor and Council of State, who shall have full power and authority to determine for what periods of time payment of interest on such deposits shall or shall not be required, and to fix the rate of interest to be paid thereon."

Sec. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in full force and effect from and after January 1, 1933.

Ratified this the 23rd day of March, A. D. 1933.
H.B. 1023

CHAPTER 176

AN ACT SUPPLEMENTAL TO AND AMENDING SENATE BILL 313, WHICH WAS RATIFIED ON THE 20TH MARCH, 1933, AND ENTITLED "AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL MORTGAGES."

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill Number 313 Ratified March 20th, 1933, it being "An Act relating to the fees for registering Federal Crop Liens and Federal Chattel Mortgages," be amended by striking out the words "Caswell or" and "Counties" and insert in lieu of the word "counties" the word "County" in Section one of said Act.

SEC. 2. That all laws and clauses of laws in conflict with this Act are repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1933.

S.B. 127

CHAPTER 177

AN ACT TO VALIDATE CERTAIN SALES OF LAND FOR TAXES AND CERTIFICATES ISSUED IN PURSUANCE THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That all sales of land for failure to pay taxes, held or conducted by any sheriff or any tax collector of any county, city, town or other municipality during the year one thousand nine hundred thirty-one and one thousand nine hundred thirty-two, on any day subsequent to or other than the first Monday in June of said year, be, and the same are hereby, approved, confirmed, validated and declared to be proper, valid and legal sales of such land and legally binding in all respects, and all certificates of sale made and issued upon and in accordance with such sales, be, and they are hereby, approved and validated to all intents and purposes, and with such full force and legal effect as if said sales had been held and conducted on said first Monday of June, one thousand nine hundred thirty-one and one thousand nine hundred thirty-two: Provided, this act shall not apply to Mecklenburg County and Durham County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1933.
H.B. 935   
CHAPTER 178

AN ACT RELATING TO CORPORATIONS FOR THE PROTECTION AND DEVELOPMENT OF FORESTS UNDER SUPERVISION OF THE STATE.

Whereas, the public welfare demands that projects for the protection and development of the forests of the State be immediately undertaken or continued, and

Whereas, during the present economic depression it is impossible to obtain sufficient funds from private sources for these purposes which is resulting in an inability on the part of citizens of the State to obtain employment and a loss of tax revenue to the State, and

Whereas, the Federal Reconstruction Finance Corporation is authorized to make loans to private limited dividend corporations to aid in financing projects for the above said purposes, which are regulated by the State, or a political sub-division thereof and are self-liquidating in character, now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. Three or more persons, who associate themselves by an agreement in writing for the purpose, may become a private limited dividend corporation to finance and carry out projects for the protection and development of forests and for such other related purposes as the Director of the Department of Conservation and Development shall approve, subject to all the duties, restrictions and liabilities, and possessing all the rights, powers, and privileges, of corporations organized under the general corporation laws of State of North Carolina, except where such provisions are in conflict with this Act.

SEC. 2. A corporation formed under this Act shall be organized and incorporated in the manner provided for organization of corporations under the general corporation laws of State of North Carolina, except where such provisions are in conflict with this Act. The certificate of organization of any such corporation shall contain a statement that it is organized under the provisions of this Act and that it consents to be and shall be at all times subject to the rules, regulations and supervision of the Director of the Department of Conservation and Development, and shall set forth as or among its purposes the protection and development of forests and the purchase, acquisition, sale, conveyance and other dealing in the same and the products therefrom, subject to the rules and regulations from time to time imposed by
the Director of the Department of Conservation and Development.

**Sec. 3.** There shall not be less than three directors, one of whom shall always be a person designated by the Director of the Department of Conservation and Development, which one need not be a stockholder.

**Sec. 4.** Corporations formed under this Act shall be regulated by the Director of the Department of Conservation and Development in the manner provided in this Act. Traveling and other expenses incurred by him in the discharge of the duties imposed upon him by this Act shall be charged to, and paid by, the particular corporation or corporations on account of which such expenses are incurred. His general expenses incurred in the discharge of such duties, which cannot be fairly charged to any particular corporation or corporations, shall be charged to and paid by, all the corporations then organized and existing under this Act pro-rata according to their respective stock capitalizations. The director of the Department of Conservation and Development shall

(a). From time to time make, amend, and repeal rules and regulations for carrying into effect the provisions of this Act and for the protection and development of forests subject to its jurisdiction.

(b). Order all corporations organized under this Act to do such acts as may be necessary to comply with the provisions of law and the rules and regulations adopted by the Director of the Department of Conservation and Development, or to refrain from doing any acts in violation thereof.

(c). Keep informed as to the general condition of all such corporations, their capitalization and the manner in which their property is permitted, operated or managed with respect to their compliance with all provisions of law and orders of the Director of the Department of Conservation and Development.

(d). Require every such corporation to file with the Director of the Department of Conservation and Development annual reports and, if the Director of the Department of Conservation and Development shall consider it advisable, other periodic and special reports, setting forth such information as to its affairs as the Director of the Department of Conservation and Development may require.

**Sec. 5.** The Director of the Department of Conservation and Development may

(a). Examine at any time all books, contracts, records, documents and papers of any such corporation.
(b). In his discretion prescribe uniform methods and forms of keeping accounts, records and books to be observed by such corporation, and prescribe by order accounts in which particular outlays and receipts are to be entered, charged or credited. The Director of the Department of Conservation and Development shall not, however, have authority to require any revaluation of the real property or other fixed assets of such corporations, but he shall allow proper charges for the depletion of timber due to cutting or destruction.

(c). Enforce the provisions of this Act and his orders, rules and regulations thereunder by filing a petition for a writ of mandamus or application for an injunction in the Superior Court of the county in which the respondent corporation has its principal place of business. The final judgment in any such proceeding shall either dismiss the proceeding or direct that a writ of mandamus or an injunction, or both, issue as prayed for in the petition or in such modified or other form as the court may determine will afford appropriate relief.

SEC. 6. If any corporation organized under this Act is dissatisfied with or aggrieved at any regulation, rule or order imposed upon it by the Director of the Department of Conservation and Development, or any valuation or appraisal of any of its property made by the Director of the Department of Conservation and Development, or any failure of or refusal by the Director of the Department of Conservation and Development to approve of or consent to any action which it can take only with such approval or consent, it may appeal to the Governor by filing with him a claim of appeal upon which the decision of the Governor shall be final. Such determination, if other than a dismissal of the appeal, shall be set forth by the Governor in a written mandate to the Director of the Department of Conservation and Development, who shall abide thereby and take such action as the same may direct.

SEC. 7. The shares of stock of corporations organized under this Act shall have a par value and, except as provided in Section 9 in respect to distributions in kind upon dissolution, no dividend shall be paid thereon at a rate in excess of six per centum per annum on stock having a preference as to dividends, or eight per centum per annum on stock not having a preference as to dividends, except that any such dividends may be cumulative without interest.

SEC. 8. No such corporation shall issue stock, bonds or other securities except for money, timberlands, or interests therein, located in the State of North Carolina or other
property, actually received, or services rendered, for its use and its lawful purposes. Timberlands, or interests therein, and other property or services so accepted therefor, shall be upon a valuation approved by the Director of the Department of Conservation and Development.

SEC. 9. Stockholders shall at no time receive or accept from any such corporation in repayment of their investment in its stock any sums in excess of the par value of the stock together with cumulative dividends at the rate set forth in Section 7 of this Act, except that nothing in this Section contained shall be construed to prohibit the distribution of the assets of such corporation in kind to its stockholders upon dissolution thereof.

SEC. 10. Any earnings of such corporation in excess of the amounts necessary to pay dividends to stockholders at the rate set forth in Section 7 of this Act shall be paid over to the State of North Carolina prior to the dissolution of such corporation. Net income or net losses (determined in such manner as the Director of the Department of Conservation and Development shall consider properly to show such income or losses) from the sale of the capital assets of such corporation, whether such sale be upon dissolution or otherwise, shall be considered in determining the earnings of such corporation for the purposes of this Section. In determining such earnings unrealized appreciation or depreciation of real estate or other fixed assets shall not be considered.

SEC. 11. Any such corporation may be dissolved at any time in the manner provided by and under the provisions of the general corporation laws of the State of North Carolina, except that the court shall dismiss any petition for dissolution of any such corporation filed within twenty years of the date of its organization unless the same is accompanied by a certificate of the Director of the Department of Conservation and Development consenting to such dissolution.

SEC. 12. Any such corporation may cut and sell the timber on its lands or permit the cutting thereof, but all such cuttings shall be in accordance with the regulations, restrictions and limitations imposed by the Director of the Department of Conservation and Development, who shall impose such regulations, restrictions and limitations with respect thereto as may reasonably conform to the accepted custom and usage of good forestry and forest economy, taking into consideration the situation, nature and condition of the tract so cut or to be cut, and the financial needs of such corporation from time to time.
Sec. 13. No such corporation shall:

(a) Sell, assign or convey any real property owned by it or any right, title or interest therein, except upon notice to the Director of the Department of Conservation and Development of the terms of such sale, transfer or assignment, and unless the Director of the Department of Conservation and Development shall consent thereto, and if the Director of the Department of Conservation and Development shall require it, unless the purchaser thereof shall agree that such real estate shall remain subject to the regulations and supervision of the Director of the Department of Conservation and Development for such period as the latter may require;

(b) Pay interest returns on its mortgage indebtedness at a higher rate than six per centum per annum without the consent of the Director of the Department of Conservation and Development.

(c) Mortgage any real property without first having obtained the consent of the Director of the Department of Conservation and Development.

Sec. 14. Any such corporation formed under this Act may, subject to the approval of the Director of the Department of Conservation and Development, borrow funds and secure their payment thereof by note or notes and mortgage or by the issue of bonds under a trust indenture. The notes or bonds so issued and secured and the mortgage or trust indenture relating thereto may contain such clauses and provisions as shall be approved by the Director of the Department of Conservation and Development, including the right to enter into possession in case of default; but the operations of the mortgagee or receiver entering in such event or of the purchaser of the property upon foreclosure shall be subject to the regulations of the Director of the Department of Conservation and Development for such period as the mortgage or trust indenture may specify.

Sec. 15. No project for the protection and development of forests proposed by any such corporation shall be undertaken without the approval of the Director of the Department of Conservation and Development, and such approval shall not be given unless:

(1) The Director of the Department of Conservation and Development shall have received a statement duly executed and acknowledged on behalf of the corporation proposing such project, in such adequate detail as the Director of the Department of Conservation and Development shall require of the activities to be included in the project, such statement to set forth the proposals as to (a) fire prevention and protection, (b) protection against insects and tree...
diseases, (c) protection against damage by livestock and game, (d) means, methods and rate of, and restrictions upon, cutting, and other utilization of the forests, and (e) planting and spacing of trees.

(2). There shall be submitted to the Director of the Department of Conservation and Development a financial plan satisfactory to him setting forth in detail the amount of money needed to carry out the entire project, and how such sums are to be allocated, with adequate assurances to the Director of the Department of Conservation and Development as to where such funds are to be secured.

(3). The Director of the Department of Conservation and Development shall be satisfied that the project gives reasonable assurance of the operation of the forests involved on a sustained yield basis except in so far as the Director of the Department of Conservation and Development shall consider the same impracticable.

(4). The corporation proposing such project shall agree that the project shall at all times be subject to the supervision and inspection of the Director of the Department of Conservation and Development, and that it will at all times comply with such rules and regulations concerning the project as the Director of the Department of Conservation and Development shall from time to time impose.

SEC. 16. The gross annual income of any such corporation whether received from sales of timber, timber operations, stumpage permits or other sources shall be applied as follows: first, to the payment of all fixed charges, and all operating and maintenance charges and expenses including taxes, assessments, insurance, amortization charges in amounts approved by the Director of the Department of Conservation and Development to amortize mortgage or other indebtedness and reserves essential to operation, second, to surplus and/or to the payment of dividends not exceeding the maximum fixed by this act, third, the balance, if any, in reduction of debts.

SEC. 17. Reorganization of corporations organized under this Act shall be subject to the supervision of the Director of the Department of Conservation and Development and no such reorganization shall be had without the authorization of the Director of the Department of Conservation and Development.

SEC. 18. If any term or provision of this Act shall be declared unconstitutional or ineffective in whole or in part, by a court of competent jurisdiction, then to the extent that it is not unconstitutional or ineffective, such term or provision shall be in force and effect; nor shall such determination
be deemed to invalidate the remaining terms or provisions of this Act.

SEC. 19. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 20. That this Act shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1933.

S.B. 105 CHAPTER 179
AN ACT TO REGULATE THE PRACTICE OF COSMETIC ART IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. On and after June thirtieth, one thousand nine hundred and thirty-three, no person or combination of persons shall for pay, or reward, either directly or indirectly, practice or attempt to practice cosmetic art as hereinafter defined in the State of North Carolina without a certificate of Registration, either as a Registered Apprentice or as a Registered “Cosmetologist,” issued pursuant to the provisions of this act by the State Board of Cosmetic Art Examiners hereinafter established.

SEC. 2. Anyone or combination of the following practices, when done for pay, or reward, shall constitute the practice of cosmetic art in the meaning of this act:

The systematic massaging with the hands or mechanical apparatus of the scalp, face, neck, shoulders and hands; the use of cosmetic preparations and antiseptics; manicuring; cutting, dyeing, cleansing, arranging, dressing, waving, and marcelling of the hair, and the use of electricity for stimulating growth of hair.

SEC. 3. “Cosmetologist” is any person who, for compensation, practices cosmetic art, or conducts, or maintains a cosmetic art shop, beauty parlor, or hairdressing establishment.

SEC. 4. “Cosmetic Art Shop,” “Beauty Parlor,” or “Hairdressing Establishment” is any building, or part thereof wherein cosmetic art is practiced.

SEC. 5. “Manager,” or “Managing Cosmetologist,” as used in this act, is defined as any person who has direct supervision over operators, or apprentices in a Cosmetic Art Shop, Beauty Parlor, or Hairdressing Establishment.
"Operator."

SEC. 6. "Operator" is any person who is not a manager, itinerant, or apprentice cosmetologist, who practices cosmetic art under the direction and supervision of a managing cosmetologist.

"Itinerant Cosmetologist."

SEC. 7. "Itinerant Cosmetologist" is any person who practices as a business cosmetic art outside of a cosmetic art shop, beauty parlor, or hairdressing establishment, either in going from house to house or from place to place at regular, or irregular intervals; Provided, this act shall not apply to persons attending female institutions of learning, who defray the cost or a part of the cost of such attendance by the occasional practice of cosmetic art as defined herein, or to persons practicing the cosmetic art in rural communities without the use of mechanical appliances.

"Manicurist."

SEC. 8. "Manicurist" is any person who does manicuring only, outside of a Cosmetic Art Shop, Beauty Parlor, or Hairdressing Establishment, for compensation.

"Apprentice."

SEC. 9. "Apprentice" is any person who is not a manager, itinerant cosmetologist, or operator, who is engaged in learning and acquiring the practice of cosmetic art under the direction and supervision of a licensed managing cosmetologist.

SEC. 10. No person shall be issued a Certificate of Registration as a Registered Apprentice by the State Board of Cosmetic Art Examiners, hereinafter established—

(a). Unless such person is at least eighteen years of age.

(b). Unless such person passes a satisfactory physical examination prescribed by the said Board of Cosmetic Art Examiners.

(c). Unless such person has completed at least four hundred and eighty hours in classes in a reliable Cosmetic Art School, or College approved by said Board of Cosmetic Art Examiners.

(d). Unless such person passes the examination prescribed by the Board of Cosmetic Art Examiners and pays the required fees hereinafter enumerated.

SEC. 11. No registered apprentice, registered under the provisions of this act, shall operate a Cosmetic Art Beauty Shop, Beauty Parlor, or Hairdressing Establishment in this State, but must serve his or her period of apprenticeship under the direct supervision of a registered managing cosmetologist as required by this act: Provided, however, that any apprentice who, at the time of the effective date of this act, is regularly employed under the direct supervision of one who is entitled to registration as a managing cosmetologist under the provisions of section 19 of this act shall, upon recommendation of such managing cosmetologist, and upon
passing a satisfactory physical examination, be entitled to registration as a registered cosmetologist.

SEC. 12. Any person to practice cosmetic art as a Registered Cosmetologist must have worked as a Registered Apprentice for a period of at least six months under the direct supervision of a Registered Managing Cosmetologist and this fact must be demonstrated to the Board of Cosmetic Art Examiners by the sworn affidavit of three Registered Cosmetologists, or such other methods of proof as the Board may prescribe and deem necessary. A Certificate of Registration as a Registered Cosmetologist shall be issued by the Board, hereinafter designated, to any person who is qualified under the provisions of this act, or meets the following qualifications:

(a). Who is qualified under the provisions of Section ten of this act.

(b). Who is at least nineteen years of age.

(c). Who passes a satisfactory physical examination as prescribed by said Board.

(d). Who has practiced as a Registered Apprentice for a period of six months, under the immediate personal supervision of a Registered Cosmetologist; and

(e). Who has passed a satisfactory examination, conducted by the Board, to determine his or her fitness to practice cosmetic art, such examination to be prepared and conducted, as to determine whether or not the applicant is possessed of the requisite skill in such trade, to properly perform all the duties thereof, and services incident thereto, and has sufficient knowledge concerning the diseases of the face, skin, and scalp, to avoid the aggravation and spreading thereof in the practice of said profession.

SEC. 13. A Board to be known as the State Board of Cosmetic Art Examiners is hereby established to consist of three members appointed by the Governor of the State. Each member shall be an experienced Cosmetologist, who has followed the practice of Cosmetic Art for at least five years next preceding his or her appointment, in the State. The members of the first Board appointed shall serve for three years, two years, and one year respectively, after appointed, and members appointed thereafter shall serve for three years. The Governor, at his option, may remove any member for good cause shown and appoint members to fill unexpired terms.

SEC. 14. The Board of Cosmetic Art Examiners shall maintain a suitable office in Raleigh, North Carolina, and shall adopt and use a common seal for the authentication of its orders and records. Said Board shall elect its own
Secretary. Salary.

Duties.

Collection of fees.

Reports.

Bond.

Disbursements from funds of Board.

Pay of Board members.

Expenses.

Annual report to Governor.

Applicants for examination.

Forms of application.

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officers, and in addition thereto, shall elect a full time secretary, which secretary shall receive an annual salary not to exceed one thousand eight hundred dollars, such salary, as well as all other expenses of said Board, to be paid only out of the revenue derived from fees collected under the provisions of this act. Said full time secretary shall keep and preserve all the records of the Board, issue all necessary notices to the Registered Cosmetologists and Apprentices of the State, and perform such other duties, clerical and otherwise, as may be imposed upon him, or her, as the case may be, by said Board of Cosmetic Art Examiners. Said full time secretary is hereby authorized and empowered to collect, in the name and on behalf of the Board, the fees prescribed in this act, and shall turn over all moneys so collected into such State or national bank or trust company as shall be designated and selected by the Board as a depository for such funds; and said secretary shall make full and complete report of such collections from the records of his office as and when required by the Chairman of the Board. Such Secretary shall, upon entering upon the duties of office, execute a bond unto the State of North Carolina with a duly licensed bonding company doing business in this State as surety, or with other surety acceptable to said Board, such bond to be in the penal sum of ten thousand dollars and to be conditioned upon the faithful performance of the duties of the office, and faithful and correct accounting for the moneys received.

The fund thus accumulated shall be disbursed under the provisions of this act, or vouchers or checks signed by the Chairman and Secretary, for the purposes of this act, and accounting rendered annually of receipts and disbursements as hereinafter provided in section 15 hereof.

SEC. 15. Each member of the Board of Cosmetic Art Examiners, as herein created, shall receive for his or her services the sum of not more than seven dollars fifty cents per day for each day actually spent in the performance of his or her duties, and shall be reimbursed for actual necessary expenses incurred in the discharge of their duties, to be paid only from the funds derived from the fees collected in the administration of this act. The Board shall report annually to the Governor a full statement of its receipts and expenditures, and also a full statement of its work during the year, together with such recommendations as it may deem expedient.

SEC. 16. Each applicant for an examination shall:

(a). Make application to the Board of Cosmetic Art Examiners on blank forms prepared and furnished by the
full time secretary, such application to contain proof under the applicant's oath of the particular qualifications of the applicant.

(b). Pay to the Secretary of the said Board the required examination fee, hereinafter established.

(c). All applications for said examination must be filed with the full time secretary at least thirty days prior to the actual taking of such examination by applicant.

SEC. 17. The Board of Cosmetic Art Examiners shall conduct examinations of applicants for Certificates of Registration to practice as Registered Cosmetologists, and of applicants for Certificate of Registration to practice as Registered Apprentices, not less than three times each year, at such times and places as will prove most convenient and as the said Board may determine. The examination of applicants for Certificates of Registration as Registered Cosmetologists and Registered Apprentices shall include such practical demonstration and oral or written tests as the said Board may determine.

SEC. 18. Whenever the provisions of this act have been complied with, the said Board shall issue or cause to be issued, a Certificate of Registration as Registered Cosmetologist, or as a Registered Apprentice to the applicant, as the case may be.

SEC. 19. Persons who have practiced Cosmetic Art in another State and who move into this State shall prove and demonstrate his, or her fitness, physical and otherwise, as set out in section ten and twelve, to the Board of Cosmetic Art Examiners, as herein created, and as herein provided, before they will be issued a Certificate of Registration to practice Cosmetic Art, but said Board may issue such temporary permits as are necessary.

SEC. 20. The procedure for the registration of present practitioners of Cosmetic Art shall be as follows:

(a). Every person who has been practicing cosmetic art in North Carolina and who is practicing such art at the time of the effective date of this act upon making an affidavit to that effect, and complying with the provisions of this act as to physical fitness, and upon paying the required fee to the Board of Cosmetic Art Examiners shall be issued a certificate of registration as a registered cosmetologist.

(b). Any person who, at the time of the effective date of this act, is operating a shop as a managing cosmetologist, shall, upon making an affidavit to that effect, and complying with the provisions of this act as to physical fitness and upon paying the required fee to the Board of Cosmetic
Art Examiners be issued a certificate of registration as a managing cosmetologist.

(c). Any person who, at the time of the effective date of this act, is regularly employed under a person who has registered as a managing cosmetologist shall be entitled to register as a cosmetologist as provided in section eleven of this act.

(d). All persons who are not actively engaged in the practice of cosmetic art at the time of the effective date of this act shall be required to comply with all of the provisions of this act.

Sec. 21. The fee to be paid by an applicant for a certificate of registration to practice Cosmetic Art as an apprentice shall be three dollars. The fee to be paid by an applicant for examination to determine his or her fitness to receive a certificate of registration as a Registered Cosmetologist shall be five dollars. The annual license fee of a Registered Cosmetologist shall be three dollars fifty cents, while the annual license fee of a Registered Apprentice shall be two dollars fifty cents. All licenses, both for Apprentices and Registered Cosmetologists, shall be renewed as of the 30th day of June each and every year; such renewals for apprentices shall be two dollars fifty cents, and for Registered Cosmetologists three dollars fifty cents. The fees herein set out shall not be increased by the Board of Cosmetic Art Examiners, but said Board may regulate the payment of said fees and pro-rate the license fees in such manner as it deems expedient. The fee for registration of an expired certificate for a Registered Cosmetologist shall be five dollars and registration of an expired certificate of an apprentice shall be three dollars.

Sec. 22. The following persons are exempt from the provisions of this act while engaged in the proper discharge of their professional duties:

(a). Persons authorized under the laws of the State to practice medicine and surgery.

(b). Commissioned medical or surgical officers of the United States Army, Navy, or Marine Hospital Services.

(c). Registered Nurses.

(d). Undertakers.

(e). Registered Barbers.

(f). Manicurists as herein defined.

Sec. 23. The State Board of Cosmetic Art Examiners herein created shall have authority to make reasonable rules and regulations for the sanitary management of Cosmetic Art Shops, Beauty Parlors, Hairdressing Establishments,
Cosmetic Art Schools, and Colleges, hereinafter called shops and schools, and to enforce such rules and regulations. The members of said Board, or their duly authorized agents, shall have authority to enter upon and inspect any shop or school at any time during business hours. A copy of the rules and regulations adopted by said Board, and to be approved by the State Board of Health, shall be furnished by the Board of Cosmetic Art Examiners, or their duly authorized agents, to the owner or manager of each shop or school in the State, and such copy shall be posted in a conspicuous place in each shop and school.

SEC. 24. Every holder of a Certificate of Registration shall display it in a conspicuous place adjacent to or near his, or her work chair.

SEC. 25. Every Registered Cosmetologist and every Registered Apprentice, who continues in active practice or service shall annually, on or before June 30th, of each year, file with the secretary of the Board, renewal Certificate as to physical fitness, renew his, or her Certificate of Registration which has not been renewed prior to, or during the month of July in any year, and which shall expire on the first day of August in that year. A registered Cosmetologist, or a Registered Apprentice whose Certificate of Registration has expired may have his or her Certificate restored immediately upon payment of the required restoration fee, and furnishing to the secretary of the Board renewal certificate as to physical fitness. Any Registered Cosmetologist who retires from the practice of Cosmetic Art for not more than three years may renew his or her Certificate of Registration upon payment of the required restoration fee, and by furnishing to the Secretary of the Board renewal certificate as to physical fitness.

SEC. 26. The Board of Cosmetic Art Examiners may either refuse to issue or renew, or may suspend, or revoke any certificate of Registration for any one, or combination of the following causes:

(a). Conviction of a felony shown by certified copy of the record of the Court of Conviction.
(b). Gross malpractice, or gross incompetency, which shall be determined by the Board of Cosmetic Art Examiners.
(c). Continued practice by a person knowingly having an infectious, or contagious disease.
(d). Advertising by means of knowingly false, or deceptive statements.
(e). Habitual drunkenness, or habitual addiction to the use of morphine, cocaine, or other habit-forming drugs.
Judicial powers of Board.

Appeal to Superior Court.

Acts made misdemeanors.

Violation of Act.

Permitting practice without certificate.

Same.

Fraud in obtaining certificate.

Other acts of fraud.

Failure to display certificate.

Violation of rules.

Records to be kept by Board.

(f). The commission of any of the offenses described in section twenty-eight, sub-section three, four and six.

Sec. 27. The Board may neither refuse to issue, nor refuse to renew, nor suspend, nor revoke any Certificate of Registration, however, for any of these causes, unless the person accused has been given at least twenty days notice in writing of the charge against him or her and public hearing by the Board of Cosmetic Art Examiners.

(a). Upon the hearing of any such proceeding, the Board may administer oaths and may procure by its subpoena, the attendance of witnesses and the production or relevant books and papers.

(b). Any Cosmetologist in the State whose case has been passed upon by the Board of Cosmetic Art Examiners shall have the right to appeal to the Superior Court of the State, which court may in its discretion reverse, or modify any order made by the said Board of Cosmetic Art Examiners.

Sec. 28. Each of the following constitutes a misdemeanor punishable upon conviction by a fine of not less than $10.00 and not more than $50.00, or imprisonment for not less than ten days, or more than thirty days:

(a). The violation of any of the provisions of section one of this act.

(b). Permitting any person in one's employ, supervision, or control to practice as an apprentice unless that person has a Certificate of Registration as a registered apprentice.

(c). Permitting any person in one's employ, supervision, or control, to practice as a Cosmetologist unless that person has a Certificate as a Registered Cosmetologist.

(d). Obtaining, or attempting to obtain a Certificate of Registration for money other than required fee, or any other thing of value, or by fraudulent misrepresentations.

(e). Practicing or attempting to practice by fraudulent misrepresentations.

(f). The willful failure to display a certificate of Registration as required by section twenty-four.

(g). The willful and continued violation of the reasonable rules and regulations adopted by the State Board of Cosmetic Art Examiners, and approved by the State Board of Health, for the sanitary management of shops and schools.

Sec. 29. The Board of Cosmetic Art Examiners shall keep a record of its proceedings relating to the issuance, refusal, renewal, suspension and revocation of Certificates of Registration. This record shall also contain the name, place of business, and residence of each Registered Cosmetologist and Registered Apprentice, and the date and number.
of his Certificate of Registration. This record shall be open to public inspection during all days, excepting Sundays and legal holidays.

SEC. 30. If any section of this act shall be declared unconstitutional, for any reason, the remainder of this act shall not be affected thereby.

SEC. 31. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 32. This act shall be in force from and after June thirtieth, one thousand nine hundred thirty-three.

Ratified this the 27th day of March, A. D. 1933.

S.B. 272

CHAPTER 180

AN ACT TO FIX AND DETERMINE THE OCTOBER TERM OF SURRY SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That the Fall or October term of Superior Court of Surry County shall be held beginning the fourth Monday after the first Monday in September instead of the seventh Monday after the first Monday in September as heretofore fixed by law. That said term of Court shall continue for two weeks and shall be for the trial of criminal and civil causes.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1933.

S.B. 180

CHAPTER 181

AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES.

Whereas, many counties, municipalities and other governing agencies in the State have bought and received tax sales certificates for lands in their several units, and now hold certificates for the year one thousand nine hundred thirty-one and years prior thereto; and

Whereas, owing to the very low prices received by the farmers generally for their produce, and on account of the general economic stringency in the State, the owners of the
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Financial stringency of landowners.

Local units directed to extend payment of these taxes over period of five years and to remit penalties.

Time limit April 1, 1934.

Units may demand payment of 1932 taxes as condition precedent.

Note given by landowner.

Form of note.

lands covered by the tax sales certificates have been unable to redeem them; and

Whereas, the sales of said lands at this time would work a hardship on the owners of said lands; and

Whereas, it is probable that either the several counties or municipalities would have to become the final purchaser of said lands if foreclosed and the taxable values of said units are reduced; and

Whereas, it is essential to the proper government of the State that the owner of lands be given another opportunity to redeem their lands; Now, therefore:

The General Assembly of North Carolina do enact:

SECTION 1. That the several counties, municipalities and other agencies of government owning taxes, or tax sales certificates for lands in their several units for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, at the request of the owner or owners of the land, are hereby authorized, empowered and directed to enter into agreements with the owners of the lands covered by said tax sales certificates whereby said taxes, or tax sales certificates, exclusive of interest and penalties, may be paid in installments covering a period not to exceed five years and bearing interest at the rate of six per cent per annum, payable annually from and after the first day of April, 1933: Provided, that unless the said counties and the owners of lands covered by said taxes, or tax sales certificates, enter into said agreements on or before the first day of April, 1934, this section shall become inoperative and the said counties are authorized to proceed with foreclosure proceedings as hereinafter set out. Provided that as a condition precedent to this settlement the several agencies of government are authorized and empowered in their discretion to require the payment of the 1932 taxes by resolution duly passed by the governmental agencies.

SEC. 2. When said agreement is entered into between the counties, municipalities, and other governing agencies and the owner of said land covered by said taxes, or tax sales certificates, they shall take from the owner a note in substantially the following form:

$________________________

For the taxes for the years 192____, 192____, 192____, 193____, and 193____, on those lands in __________________________ Township, __________________________ County, North Carolina, ad-
joining the lands of ____________________________ (brief description of land).
I or we promise to pay to the order of ____________________________
County, the sum of ____________________________ Dollars, with interest from
April 1st, 1933, at the rate of six per cent per annum, payable annually, and payable as to principal in ___ annual payments of ____________________________ on the ____________________________ day of ____________________________ in each of the years ____________________________ respectively.

Upon my failure to pay any installment of principal or interest, the whole amount shall immediately become due and payable. This note shall constitute a lien on the lands above described and said land shall be subject to foreclosure sale at the option of said County, municipality or other government agency under the law providing for foreclosure sales under tax sales certificates upon my failure to make the payments as above set out. WITNESS my hand and seal, this the ____________________________ day of ____________________________, 193____.

SEC. 3. That the said note, when given and received as above set out, shall constitute a first lien on the lands described, superior to all other liens except current taxes, and shall be of the same dignity as those, and said notes shall be construed as a continuing lien on the land from the time the lien of the taxes first attached against said land and shall not be considered a novation, and the said county or municipality and other governing agency taking said note shall have the right of foreclosure on said land under the law governing foreclosure of sale of lands under tax sales certificates at any time after said note or any installment thereof is due and within twelve months thereafter. The said county, municipality or other governing agency shall have a right at its option to foreclose after the failure of any one of the payments as provided in said note but shall not be compelled to foreclose until the whole note is due and within twelve months thereafter.

SEC. 4. All notes taken for taxes, or tax sales certificates hereunder, shall be and constitute a continuing lien from the time the taxes were originally assessed on the lands therein described, but the said notes shall not be subject to be reduced to a personal judgment.

SEC. 5. Upon taking notes for taxes as above described, the Auditor or County Accountant, or other officer having charge of tax sales certificates, shall enter a notation of the same on the record of the tax sales certificates, and shall state on said record the amount of said note and the time the said installments thereof are payable, and the said officers shall endorse said tax sales certificates as follows: "Absorbed in a note given this day as provided by Chapter
one hundred and eighty-one Laws of one thousand nine hundred thirty-three," and shall be signed by the said County Accountant or other officer, and the said tax sales certificate shall be kept by the County Accountant or other officer until the note taken therefor is paid or foreclosure proceedings thereon are completed.

Sec. 6. Whenever a note is given and taken as heretofore provided, the same shall be registered in the office of the Register of Deeds of the County, in a book to be kept by him and marked "Tax Liens," said notes shall be prepared and recorded at the cost of the maker, and the fees for the same are hereby fixed as follows: For all work up to and including the drawing and execution of the note the sum of fifty cents to be paid to the County Accountant or other officer doing the work. For probating the said note the Clerk shall receive the sum of ten cents, and for recording and indexing same, the Register of Deeds shall receive the sum of fifteen cents; provided, however, that in any county or city having such officials upon a salary basis, the above named fees shall be collected and paid into the general fund of such county or city.

Sec. 7. All tax liens held by counties, municipalities, and other governing agencies for the year one thousand nine hundred twenty-six and the years prior thereto, whether evidenced by the original tax certificates, or tax sales certificates, and upon which no foreclosure proceedings have been instituted, are hereby declared to be barred and uncollectible. Provided that no part of this Section or of this Act shall be construed as applying to liens for street and/or sidewalk improvements: Provided that this section shall not apply to Pamlico and Richmond Counties.

Sec. 8. All counties, municipalities or other governing agencies holding tax sales certificates for lands for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, whether foreclosure proceedings have been instituted or not, are hereby given until October first, one thousand nine hundred thirty-four, to institute said proceedings, with all the rights and privileges and liens which they had at any time heretofore, which rights shall be in addition to and not in abrogation of the rights heretofore granted for foreclosure in the event a note is taken as hereinbefore provided.

Sec. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent
taxes upon lands for any of the years 1927, 1928, 1929, 1930 and/or 1931 are hereby authorized and directed to accept from any person or persons owning any interest in or holding any lien upon lands the principal amount of the taxes, less interest and penalties, in cash, less 10% if paid before April 1, 1934, or upon the installment plan provided for in this act. Provided the maker of any installment note may anticipate the payment thereof in whole or in part by paying the same in cash less 10% discount, if paid before installment is due.

SEC. 10. Whenever any lands, for which the counties, municipalities, or other governing agencies own tax sales certificates, or taxes are owned by minors or by several persons as tenants in common, the note heretofore provided for may be made and executed by either one or more of the tenants in common, and in case of a minor, by his or her guardian, or receiver, and the note when so executed, whether by one tenant in common alone or by a guardian, or receiver, shall constitute a lien on the whole interest in said land, if the taxes for which the tax sales certificates are held were taxes on the whole of said property.

SEC. 11. That any person, firm or corporation, who at the time of the purchase of any lands of any county or municipality at any tax sale is the bona fide owner or holder of a first mortgage or deed of trust covering the same, or any part thereof, for the payment of money or other valuable consideration, shall upon failure of the former owner or owners to take title thereto under this act within the time specified and after giving thirty days notice by registered mail to the last known address of said owner or owners be entitled to receive a deed therefor from the county or municipality in the same manner and under the same terms as provided for said owner or owners under this act.

SEC. 12. Any county, municipality or other governmental agency which has heretofore bought lands under foreclosure proceedings are hereby authorized and empowered to convey the said land to the former owner for the amount of taxes, costs and charges which the said county, municipality or other governmental agency has paid for said lands and for the purchase price of said lands are hereby authorized and empowered to take a note from said former owner, payable in installments not to exceed five years and bearing interest at the rate of six per cent per annum. Said notes shall be secured by a deed of trust prepared and registered at the cost of the former owner, and providing for foreclosure upon default in the payment of any payment of principal or interest, provided that the said owner or owners or other per-
sons interested shall take advantage of this option on or before the first day of April, 1934; and provided further that the county is still the bona fide holder of said lands; and provided further that the said owner or owners shall also include in said notes all subsequent taxes due on said land and that might have become due on said land if the said county, municipality or other governmental agency had not become the purchaser thereof under foreclosure proceedings.

Sec. 13. Where any person has purchased a tax certificate in good faith, the owner is allowed to redeem same until April 1, 1934, by reimbursing the purchaser of the full amount paid with all necessary and proper expenses incurred, together with six per cent interest thereon.

Sec. 14. That none of the provisions of this act shall apply to Forsyth County or Orange County, Hyde and Hertford Counties: Provided, that this Act shall not be mandatory in the following counties or municipalities therein, but within the discretion of the governing bodies of the said counties or municipalities therein, to-wit: Alleghany, Gaston, Polk, Granville, Catawba, Lincoln, Wilkes, Guilford, Surry, Nash, Moore, Richmond, Camden, Durham, Rockingham and New Hanover.

Sec. 15. All laws or clauses of laws in conflict with this act are hereby repealed.

Sec. 16. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1933.

H.B. 128  CHAPTER 182

AN ACT TO PROVIDE FOR UNINCORPORATED BENEFICIAL ORGANIZATIONS, ASSOCIATIONS AND/OR SOCIETIES TO SUE AND/OR BE SUED IN COMMON NAME.

The General Assembly of North Carolina do enact:

SECTION 1. That section number four hundred and fifty-seven of the Consolidated Statutes of North Carolina shall be and the same is hereby amended by adding another section thereto, as follows:

“Any and/or all unincorporated, beneficial organizations, fraternal benefit orders, associations and/or societies, or voluntary fraternal beneficial organizations, orders, associations and/or societies issuing certificates and/or policies of insurance, foreign or domestic, now or hereafter doing business in this State, shall have the power to sue and/or be
H.B. 390
CHAPTER 183

AN ACT TO EXEMPT DAVIE COUNTY FROM THE PROVISIONS OF CHAPTER 119 OF THE PUBLIC LAWS OF 1929, AND ALL AMENDMENTS THERETO, REGULATING THE PRACTICE OF BARBERING IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Davie County be and it is hereby exempted from the provisions of chapter one hundred and nineteen Public Laws one thousand nine hundred and twenty-nine, and all amendments thereto, the same being an act regulating the practice of barbering in North Carolina.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby expressly repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 27th day of March, A. D. 1933.

H.B. 956
CHAPTER 184

AN ACT TO AMEND CHAPTER 213 OF THE PUBLIC LAWS OF 1927, RELATING TO THE COMMISSIONS TO BE PAID THE PRESENT TAX COLLECTOR OF YANCEY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section three, chapter two hundred and thirteen of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding after the word “body” in line ten of said section the following: “That the commissions on the tax lists delivered
to the present tax collector of Yancey County shall be paid and allowed in the same way and manner as the settlement for the preceding year; and such commissions shall not be reduced during his term of office by the board of county commissioners."

SEC. 2. That the sheriff may make partial final settlement on the first day of July, one thousand nine hundred and thirty-three, and the time for final settlement be and the same is extended until the first day of December, one thousand nine hundred and thirty-three.

SEC. 3. That all laws and clauses of laws in conflict here-with are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1933.

H.B. 652 CHAPTER 185
AN ACT TO REGULATE THE LEASING OF STORAGE BATTERIES.

The General Assembly of North Carolina do enact:

SECTION 1. As used in this act the words "rental battery" are defined as an electric storage battery loaned, rented or furnished for temporary use by any person, firm or corporation engaged in the business of buying, selling, repairing or recharging electric storage batteries. All such persons, firms or corporations may mark any such rental batteries belonging to them with the word "rental," or any other word of similar meaning, printed or stamped upon or attached to such battery together with such words as shall identify such batteries as the property of the person, firm or corporation so marking the same. It shall be unlawful for any person, firm or corporation to so mark any such batteries which are not the property of such person, firm or corporation.

SEC. 2. It is unlawful for any person, firm or corporation to remove, deface, alter or destroy the word "rental" on any rental battery or any other word, mark or character printed, painted or stamped upon or attached to any rental battery to identify the same as belonging to or being the property of any person, firm or corporation.

SEC. 3. It is unlawful for any person, firm or corporation other than the owner thereof to sell, dispose of, deliver, rent or give to any other person, firm or corporation any rental battery marked by the owner as provided by section one of this act.
SEC. 4. It is unlawful for any person, firm or corporation engaged in the business of buying, selling, repairing or recharging electric storage batteries to recharge or repair any rental battery not owned by such person, firm or corporation marked by the owner thereof as provided by section one of this act.

SEC. 5. It is unlawful for any person, firm or corporation to retain in his, their or its possession for a longer period than ten (10) days, without the written consent of the owner, any rental battery marked as such by the owner as provided by section one of this act. Demand must be made on any person who so retains a rental battery in his possession at least five days before a prosecution can be instituted: Provided, however, that proof of a registered letter having been sent to the person so offending at his last known address shall be accepted as conclusive evidence of such demand.

SEC. 6. Any person, firm or corporation, and the officers, agents, employees, and members of any firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be sentenced to pay a fine not exceeding fifty dollars or be imprisoned for a term of not exceeding thirty days in the discretion of the court.

SEC. 7. That all acts or parts of acts inconsistent with this act be, and the same are hereby repealed.

SEC. 8. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1933.

H.B. 745     CHAPTER 186

AN ACT TO AMEND SECTION 1864 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO DEPREDATIONS OF DOMESTIC FOWLS IN CERTAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and sixty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding in line six after the word "feedstuff" and before the word "or" the following: "or strawberries or any other truck crop:" Provided, this act shall apply only to Duplin County.

SEC. 2. That all laws or clauses of laws in conflict with this act are hereby repealed.
SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of March, A. D. 1933.

S.B. 147  CHAPTER 187

AN ACT TO AMEND SECTIONS EIGHTY-FOUR (84) AND THREE THOUSAND TWO HUNDRED AND FORTY (3240) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE ADVERTISEMENT OF RE-SALES IN PROCEEDINGS TO SELL REAL PROPERTY TO MAKE ASSETS AND FOR PARTITION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Eighty-four (84) and Section Three Thousand Two Hundred and Forty (3240) of the Consolidated Statutes of North Carolina be amended by adding at the end of each of said Sections a sentence to read as follows: "Provided, however, that in case a re-sale of such real property shall become necessary under such proceeding, that such real property shall then be re-sold only after notice of re-sale has been duly posted at the Court House Door in the County for fifteen days immediately preceding the re-sale and also published at any time during such fifteen day period once a week for two successive weeks of not less than eight days in some newspaper published in the County, if a newspaper is published in the County, but if there be no newspaper published in said County the notice of re-sale must be posted at the Court House Door and three other public places in the County for fifteen days immediately preceding the re-sale."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.
AN ACT TO AMEND SECTION 150 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA TO EXTEND THE TIME FOR THE ADMINISTRATION AND FINAL SETTLEMENT OF ESTATES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 150 of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding thereto the following:

Provided, that upon petition of any executor, administrator or collector, and after notice in writing by registered mail to all devisees, legatees, or other parties in interest, at his, her or their last known post office address, posted not less than thirty days prior to the hearing upon such petition, the Clerk of the Superior Court, for good and sufficient cause shown, may extend the time for filing the final settlement of any estate, from year to year, for a total period not to exceed an aggregate of five years from and after the date of the qualification of such executor, administrator or collector, which said order of the Clerk of the Superior Court shall not become effective until approved by the Resident Judge of the Superior Court.

SEC. 2. That all laws and clauses of laws in conflict here- with be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

AN ACT TO MAKE COMPETENT EVIDENCE OF COMMUNICATED THREATS AGAINST THE DEFENDANT ON PLEAS OF SELF-DEFENSE IN CASES OF ASSAULT, ASSAULT AND BATTERY, AND AFFRAYS, WHERE DEADLY WEAPONS ARE USED AND SERIOUS DAMAGE DONE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 4215 of the Consolidated Statutes of North Carolina be and it is hereby amended by striking out the period at the end of the section and inserting in lieu thereof a colon and adding the following "Provided, that in all cases of assault, assault and battery, and affrays, wherein deadly weapons are used and serious injury is
inflicted, and the plea of the defendant is self-defense, evidence of former threats against the defendant by the person alleged to have been assaulted by him, if such threats shall have been communicated to the defendant before the altercation, shall be competent as bearing upon the reasonableness of the claim of apprehension by the defendant of death or serious bodily harm, and also as bearing upon the amount of force which reasonably appeared necessary to the defendant, under the circumstances, to repel his assailant.”

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 311

CHAPTER 190

AN ACT TO AMEND SECTION 1013, CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1013 of the Consolidated Statutes of North Carolina be, and the same is hereby amended by striking out the words “within said time,” in line seven and substituting therefor the words “seven days before the proposed sale.”

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 312

CHAPTER 191

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-SIX, LAWS ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, SO AS TO ELIMINATE THE REQUIREMENT OF AN ESTIMATE OF UNCOLLECTED TAXES TO BE OF THE AVERAGE OF THE PAST PRECEDING THREE YEARS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 146, Laws of 1927, be amended as herein: Amend section ten of said act by striking out the comma in line eleven after the word “year” and insert in lieu thereof a period, and striking out all of said section after the said word “year” in line eleven down to and including the word “three” in line sixteen.
Sec. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 324 CHAPTER 192
AN ACT TO AMEND SECTION 2285 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PROCESS AND JURY SERVICE ISSUED AND UNDER SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2285 of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section: "The sheriffs of the several counties to whom a process is directed under the provisions of this Section shall serve the same without demanding their fees in advance. And the juries of the several counties upon whom a process is served under the provisions of this section shall serve and make their returns without demanding their fees in advance."

Sec. 2. That all laws and clauses of laws in conflict with the provision of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 356 CHAPTER 193
AN ACT TO PERMIT THE CONSOLIDATION OF COUNTIES BY POPULAR VOTE THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That any two or more counties which are contiguous, or which lie in a continuous boundary may, in the manner herein prescribed, consolidate so as to form a single county. Where any group of counties so situated desires to effect such consolidation, a uniform resolution to this effect, setting forth the name of the proposed new county, shall be adopted by the governing bodies thereof, which resolution shall call a special election to be held on a specified date which shall be the same in all of said counties but not less than sixty nor more than ninety days from the last date of the adoption of such resolution in any of said counties.
Said resolution shall also specify what group of counties it is proposed to consolidate, the name of the new county thus to be formed, and the county seat thereof. The governing body of each of said counties shall cause said resolution to be printed in some newspaper published therein, once a week for a period of six weeks prior to the date of said election.

SEC. 2. The election thus called shall be held in each of said counties and shall be conducted pursuant to the general election laws governing elections for members of the General Assembly. The registration books shall be kept open in each of said counties for a period of twenty consecutive days prior to said election, and notice of such registration shall be advertised and registrars appointed in the manner now prescribed by law governing elections for members of the General Assembly. Citizens of said counties who are registered and are otherwise qualified to vote shall be entitled to vote in said election in their respective counties for the purpose of determining whether it is the will of such voters that the proposed consolidation be effected. For use in said election the County Board of Elections in each of said counties shall cause to be printed and provided at each polling place a sufficient number of ballots on which shall be printed the following:

- For Consolidation
- Against Consolidation

Place a cross (x) mark in the square preceding the proposition for which you desire to vote.

All such ballots shall have printed on the back thereof the facsimile of the signatures of the members of the county board of elections of the county in which they are being used, and none other than such official ballots shall be valid for use in said election. As soon as practicable the county board of elections in each of said counties shall certify the result of said election to the governing bodies of all of the counties in said group, and each governing body shall cause the complete results of said election to be spread of record upon their respective minutes. If it appear that a majority of those voting in each of said counties voted in favor of the proposed consolidation, then said consolidation shall be declared to be in effect, and thereupon, the several counties shall stand abolished except as hereinafter provided, and the new county thus created shall for all purposes be constituted one of the counties of this State with all the rights, powers, and functions incident thereto under the general laws. If it appear that a majority in any one of said counties
voted against the proposed consolidation, then said consolidation shall be declared to have failed for all purposes.

SEC. 3. In case such consolidation be effected, the county boards of elections of the counties thus consolidated, acting together as one board, shall for the time being serve as a temporary county board of elections for the new county thus created, until the expiration of the terms for which they were appointed by the State Board of Elections. Thereafter the State Board of Elections shall appoint for such new county a county board of elections consisting of three members, in the manner and for the term now prescribed by law.

SEC. 4. In case such consolidation be effected, then said temporary county board of elections shall immediately call and shall hold a special election in such new county, on a date not less than forty-five nor more than sixty days after the date on which said consolidation was voted into effect, for the purpose of electing for said new county all constitutional and other county and township officers, except Justices of the Peace, as now provided by law for counties throughout the State, including a board of county commissioners consisting of five members. No elections shall be held to fill any office theretofore existing in one or more of the group of counties thus consolidated if such office did not exist in each of said counties, but all of such offices peculiar to only a part of the counties brought into said consolidation shall be deemed abolished in respect to the new county. All constitutional county and township offices, all offices created for counties and townships by general laws, and all other offices in the group of counties thus consolidated, provided they existed in each of said counties, are hereby created for the new county effected by such consolidation, with the same rights, powers, duties and functions pertaining to such offices under the existing law. In order that elections by townships may be conducted, the various township lines and names as they existed before consolidation shall continue in effect, and townships of the several counties shall be deemed townships of the new county until thereafter altered in the manner prescribed by law.

SEC. 5. All officers elected for the new county at said special election shall hold office until the next general election at which time their successors shall be elected for the regular term prescribed by law. The salaries of all officers elected for the new county at said special election shall be the same as those now fixed by law for such offices. In case the salaries of any officers in the counties thus consolidated were not uniform, then any officer elected for the new county at such special election shall be entitled to
a salary equal to the highest salary paid for that particular office in any of said counties before such consolidation was effected.

SEC. 6. Notwithstanding such consolidation is voted upon favorably, all the existing officers in each of said counties shall continue to function as theretofore and shall have full authority to carry on the regular business of their respective counties, receiving their regular compensation therefor, until the officers for said new county shall have been elected and are qualified, as provided in section 4 hereof; and pending said election and the organization of the government of the new county, the several counties thus consolidated shall, for the purpose of carrying on their regular business, continue to exist and to function as separate county governments as fully as if said consolidation had never been voted upon. As soon as the officers for said new county are elected and qualified, then all public offices in the separate counties thus consolidated shall stand abolished and said separate counties shall stand dissolved and shall cease to exist for any and all purposes.

SEC. 7. All officers elected for the new county shall become vested with all the rights, powers, duties, and functions which pertained to their respective offices in any one of the counties thus consolidated. It shall be the duty of all public officers theretofore serving in each of said counties forthwith to surrender and turn over to the corresponding officers of the new county all books, records, funds, and other property held by them in their respective offices. Said new county shall become vested with title to all property of every kind and character, real, personal and mixed, theretofore belonging to each of said counties and shall have full power to collect and disburse any and all taxes, penalties, and other charges which had been assessed by or had become due to said counties prior to such consolidation.

SEC. 8. All records, papers, files, funds, and the like held by the Clerks of Courts in any of said counties shall forthwith be turned over to corresponding officials in the new county, who shall docket all suits and proceedings in order that the same may be carried on under the regular legal procedure. Wherever counties thus consolidated lie in different judicial districts, the new county thus established shall become a part of that judicial district in which the larger portion of its territory lies.

SEC. 9. Any such new county thus established shall be liable for all of the bonded and other indebtedness of the separate counties so consolidated, and any and all rights which might have been enforced against any of said counties
may be enforced against said new county as fully as though
the proceeding were against the county originally liable.

SEC. 10. All Justices of the Peace and constables holding
office at the time of such consolidation shall continue to
serve as such in and for the new county thus established
until the expiration of the terms for which they were elected
or appointed, at which time, Justices of the Peace and con-
stables may be elected and appointed for said new county in
the manner now provided by law. Such consolidation shall
in no wise affect the validity of any proceeding pending
in the court of any Justice of the Peace in said counties.

SEC. 10½. In the event such consolidation be thus effected,
the consolidated county thereafter shall be entitled to the
same representation in the House of Representatives there-
tofofe by the several counties so consolidated until the
next re-apportionment of the membership of the House of
Representatives by the General Assembly. Nor shall such
consolidation affect the existing lines of State senatorial or
congressional districts or the representation therein.

SEC. 11. All laws and clauses of laws in conflict with this
act are hereby repealed.

SEC. 12. This act shall be in effect from and after its
passage.

Ratified this the 29th day of March, A. D. 1933.

S.B. 357
CHAPTER 194
AN ACT TO PERMIT THE ANNEXATION OF ONE
COUNTY BY ANOTHER BY POPULAR VOTE.

The General Assembly of North Carolina do enact:

SECTION 1. Wherever two counties are contiguous, and
it is their mutual desire that one of said counties shall be
annexed to and merged in the other, such annexation may be
effectuated in the manner herein prescribed. The governing
body of each of said counties shall adopt a uniform resolu-
tion setting forth the willingness of one of said counties
to become annexed to and merged in the other pursuant to
the authority of this act. Said resolution shall also call
for a special election to be held on a specified date which
shall be the same in both counties but not less than sixty
nor more than ninety days from the last date on which said
resolution was adopted in either of said counties. The
governing body of each of said counties shall cause said
resolution to be printed in some newspaper published there-
in once a week for a period of six weeks prior to the date of said election.

SEC. 2. The election thus called shall be held in each of said counties and shall be conducted pursuant to the general election laws governing elections for members of the General Assembly. The registration books shall be kept open in each of said counties for a period of twenty consecutive days prior to said election, and notice of such registration shall be advertised and registrars appointed, in the manner now prescribed by law governing elections for members of the General Assembly. Citizens of said counties who are registered and are otherwise qualified to vote shall be entitled to vote in said election in their respective counties for the purpose of determining whether it is the will of such voters that the proposed annexation be effected. For use in said election the County Board of Elections in each of said counties shall cause to be printed and provided at each polling place a sufficient number of ballots on which shall be printed the following:

☐ For Annexation
☐ Against Annexation

Place a cross (x) mark in the square preceding the proposition for which you desire to vote.

All such ballots shall have printed on the back thereof the facsimile of the signatures of the members of the County Board of Elections of the county in which they are being used, and none other than such official ballots shall be valid for use in said election. As soon as practicable the County Board of Elections in each of said counties shall certify the results of said election to the Governing Body of both counties, and thereupon, the Governing Body of each county shall cause the results of the said election in both counties to be spread of record upon their respective minutes. If it appear that a majority of those voting in each of said counties voted in favor of the proposed annexation, then said annexation shall be declared to be in effect. If it appear that a majority of those voting in either of said counties voted against the proposed annexation, then said annexation shall be declared to have failed for all purposes.

SEC. 3. In the event such annexation shall be voted upon favorably in each of said counties, then the county which was voted to be annexed to the other shall thereupon stand dissolved and abolished, and its territory thereby shall be transferred to and for all purposes shall become a part of the annexing county, and townships of the annexed county
shall be deemed townships of the annexing county until there-
after altered in the manner prescribed by law.

SEC. 4. In the event such annexation be thus effected,
all public offices except those of Justice of the Peace
and Constable, in the county so annexed, shall stand abolished,
and it shall be the duty of those who held such offices
before annexation to turn over to the corresponding officers
of the annexing county all books, records, funds, and other
property theretofore held by them in their official capacity,
and said corresponding officers of the annexing county shall
be vested with all the rights of said offices thus abolished,
and shall be entitled to the custody and control of all books,
records, funds, and other property formerly held by the in-
cumbents of such abolished offices.

SEC. 5. In the event such annexation be thus effected,
all records, papers, files, funds, and the like held by Clerks
of Courts in the annexed county shall forthwith be turned
over to corresponding clerks in the annexing county, who
shall docket all suits and proceedings in order that the same
may be carried on under the regular legal procedure. All
Justices of the Peace and Constables holding office in the
annexed county at the time of such annexation shall continue
to serve as Justices of the Peace and Constables of the
annexing county in and for the new township, until the ex-
piration of the terms for which they were elected or ap-
pointed, in as full a measure as if such annexation had not
occurred, and the validity of proceedings pending before
such Justices of the Peace at the time of annexation shall
in no wise be affected thereby. Upon the expiration of their
terms, Justices of the Peace and Constables shall be elected
or appointed in such annexed territory in the manner pre-
scribed by law. Any other officers provided by the general
law for a township shall be elected in the new territory at
the next general election following such annexation.

SEC. 6. In the event such annexation be thus effected,
the annexing county shall forthwith:

(a). Become vested with title to all property of every
kind and character, real, personal and mixed, theretofore
belonging to the annexed county, and shall have full power
to collect and disburse any and all taxes, penalties and other
charges which had been assessed by or had become due to the
annexed county prior to such annexation. Said annexing
county shall also be liable for all bonded and other indebted-
ness of the annexed county, and any and all rights which
might have been enforced against said annexed county may
be enforced against the annexing county as fully as though
the proceeding had been against the county thus annexed;
(b). Said annexing county shall treat said annexed county as a township or division of said annexing county, and said annexing county shall forthwith be vested with title to all property of every kind and character, real, personal and mixed, belonging to said annexed county, and have full power to collect any and all taxes, penalties and other charges which have been assessed by or become due to the annexed county prior to the annexation, and shall disburse the same for the payment of obligations of said annexed county; and the bonded indebtedness of said annexed county shall be a charge only on the property of the township or division of said annexing county which was comprised in the annexed county, and taxes for the payment of same shall be levied only on property within said township or division. And the property in said township or division constituting the property in the annexed county shall not be liable for any of the bonded or other indebtedness of the county annexing it, existing prior to said annexation, and no taxes shall be levied on the property of said township for the payment of same.

SEC. 7. That at the time of entering the resolutions as set out in Section 1, the counties in said resolution shall specifically provide whether Plan A or Plan B, as set out in Section 6 of this act, shall govern the two counties as to the bonded indebtedness.

SEC. 7 1/2. In the event such annexation be thus effected, the annexing county thereafter shall be entitled to the same representation in the House of Representatives theretofore had by the annexed and annexing counties until the next reapportionment of the membership of the House of Representatives by the General Assembly. Nor shall such annexation affect the existing lines of State senatorial or congressional districts or the representation therein.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 9. This act shall be in effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.
S.B. 358

CHAPTER 195

AN ACT TO AUTHORIZE GOVERNING BODIES OF COUNTIES AND MUNICIPALITIES TO CONTRACT FOR THE PURPOSE OF CARRYING ON ADMINISTRATIVE FUNCTIONS AT JOINT EXPENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That any two or more counties which are contiguous or which lie in a continuous boundary are authorized, whenever it is deemed for their best interests, to enter into written agreements for the joint performance of any and all similar administrative functions and activities of their local governments through consolidated agencies, or by means of institutions or buildings jointly constructed, owned and operated.

SEC. 2. Such written agreement shall set forth what functions or activities of local government shall thus be jointly carried on, and shall specify definitely the manner in which the expenses thereof shall be apportioned and how any fees or revenue derived therefrom shall be apportioned. Upon such agreement being ratified by the governing bodies of the counties subscribing thereto, it shall be spread upon their respective minutes.

SEC. 3. Whenever any such agreement has been entered into, then the consolidated agency or institution set up to function jointly for the counties which are parties thereto, shall be vested with all the powers, rights, duties and functions theretofore existing by law in the separate agencies so consolidated.

SEC. 4. No such agreement shall be entered into for a period of more than two years from the date thereof, but such agreements may be renewed for a period not exceeding two years at any one time.

SEC. 5. In the same manner and subject to the same provisions as herein set out, any municipality may enter into such an agreement with the county in which it is situated, or may join with other municipalities in the same county in making such an agreement with said county, to the end that the functions of local government may, as far as practicable, be consolidated, provided this act shall not apply to Guilford County or the municipalities in said County.

SEC. 6. It is the purpose of this act to bring about efficiency and economy in local government through a consolidation of administrative agencies thereof, and to effectuate this purpose this act shall be liberally construed.
Conflicting laws repealed.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 8. This act shall be in effect from and after its ratification.

Ratified this the 29th day of March, A. D. 1933.

S.B. 181

CHAPTER 196

AN ACT TO AMEND CHAPTER 86, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1925, THE SAME BEING AN ACT TO AUTHORIZE AND EMPOWER ADMINISTRATORS, EXECUTORS OR COLLECTORS OF A DECEDENT'S ESTATE TO RENEW THE OBLIGATION OF A DECEDENT WITHOUT INCURRING PERSONAL LIABILITY ON THE PART OF THE ADMINISTRATORS, EXECUTOR OR COLLECTOR.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1 of Chapter 86, Public Laws of North Carolina, Session 1925, be and it is hereby amended by inserting a comma after the word "endorsers" in line three of said section and by inserting the words "a guarantor or one of the guarantors" immediately before the words "of any note," in the third line of said section.

SEC. 2. That all laws and clauses of laws in conflict with this amendment are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 191

CHAPTER 197

AN ACT TO ENABLE POOR PERSONS CONVICTED OF CAPITAL FELONIES TO APPEAL TO THE SUPREME COURT FROM SENTENCES OF DEATH.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand six hundred and fifty-one of Volume One of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof additional provisions reading as follows:

And where it shall appear to the presiding judge that a defendant who has been convicted of a capital felony and who has prayed an appeal to the Supreme Court from the sentence of death pronounced against him upon such convic-
tion is unable to defray the cost of perfecting his appeal on account of his poverty, it shall be the duty of the county in which the alleged capital felony was committed, upon the order of such judge, to pay the necessary cost of obtaining a transcript of the proceedings had and the evidence offered on the trial from the court reporter for the use of the defendant and the necessary cost of preparing the requisite copies of the record and briefs which the defendant is required to file in the Supreme Court under the rules of said Court. The judge may fix the reasonable value of the services rendered in furnishing such transcript and preparing such copies of the record and briefs, and said copies of the record and briefs shall be prepared in the manner prescribed by the rules of the Supreme Court in pauper appeals. Provided, that this act shall apply only to those cases in which counsel has been assigned by the court.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 206 CHAPTER 198

AN ACT TO AMEND CHAPTER 402, "BEING AN ACT TO AUTHORIZE, EMPOWER AND DIRECT THE SHERIFF AND OTHER TAX COLLECTING OFFICERS IN CERTAIN COUNTIES AND MUNICIPALITIES TO ESTABLISH A PARTIAL PAYMENT PLAN FOR THE COLLECTION OF TAXES" AND TO ADD THE COUNTIES OF HAYWOOD, ROWAN AND SWAIN TO THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2 of Chapter 402, Public Laws of 1931, being "An Act to Authorize, Empower and Direct the Sheriff and Other Tax Collecting Officers in Certain Counties and Municipalities to Establish a Partial Payment Plan for the Collection of Taxes," be and the same is hereby amended by adding at the end of said Section 2 after the word "Yancey," a comma and the words "Haywood, Rowan and Swain."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.
S.B. 241  CHAPTER 199
AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED SEVENTY-EIGHT CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO DEVOLUTION OF POWER OF SALE IN MORTGAGE OR DEED OF TRUST UPON DEATH OF MORTGAGEE OR TRUSTEE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Two Thousand Five Hundred Seventy-eight of the Consolidated Statutes of North Carolina be and the same is hereby amended as follows: After the word “administrator” in line five of said Section 2578 insert the following words “or collector.”

Sec. 2. That this act shall be in force from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

S.B. 167  CHAPTER 200
AN ACT TO AMEND CHAPTER 283 OF THE PUBLIC LAWS OF 1931, BEING KNOWN AS AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO PAYMENT OF DAMAGES DONE BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 283 of the Public Laws of 1931, being known as “An Act to Amend Section One Thousand Six Hundred and Eighty-One of the Consolidated Statutes, relating to payment of damages done by dogs,” be and the same is hereby amended by adding to Section Two of said act the following: Onslow County.

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

S.B. 281  CHAPTER 201
AN ACT TO ENABLE COUNTIES TO ESTABLISH DISTRICT JAILS.

The General Assembly of North Carolina do enact:

SECTION 1. That any two or more counties contiguous to one another or which lie in a continuous group may enter into an agreement for the construction and maintenance of
a district jail. Such agreement shall specify the amount of the construction and maintenance cost to be borne by each county and shall fix the terms upon which such jail may thereafter be used by the counties becoming parties to the agreement.

SEC. 2. Such counties may also by agreement establish a jail already built, as a district jail, and provide for the improvement, enlargement, maintenance cost and use thereof.

SEC. 3. When and if such district jail has been established, all the counties in such district may then sell or dispose of their separate jails upon such terms as the Board of County Commissioners may decide.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

S.B. 450

CHAPTER 202

AN ACT RELATING TO THE APPOINTMENT AND ELECTION OF COUNTY SUPERINTENDENTS OF PUBLIC INSTRUCTION AND DISTRICT SCHOOL COMMITTEEMEN.

Whereas, The General Assembly of North Carolina, session of one thousand nine hundred thirty-three, is about to appoint members of the Boards of Education of the several Counties of the State; and

Whereas, it is the purpose and intent of the General Assembly in passing said act that the next Boards of Education shall appoint and elect the County Superintendents of Public Instruction and the District School Committeemen in and for their respective Counties; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That any action by any County Board of Education in any County in this State, purporting and attempting to select, appoint or elect a County Superintendent of Public Instruction, or District School Committeemen for said County, except in cases of school boards permitted by law to hold over for the biennium 1933-1935, taken and had, or attempted to be taken and had before the appointment and qualification of the Boards of Education by the General Assembly of 1933 for the next biennium, be, and the same is hereby declared to be null, void, and of no force or validity.
SEC. 2. That the County Boards of Education appointed by the General Assembly of 1933, and those permitted by law to hold over for the biennium 1933 to 1935, shall, as soon as practicable after the first Monday in April, 1933, proceed with the selection of a County Superintendent of Public Instruction, who shall hold office from the date of his qualification, said date to be fixed by such Board of Education, for a period of two years, or until his successor is elected and qualified; and such Boards of Education shall also proceed as soon as practicable after the first Monday in April, 1933, to appoint District School Committee men for their respective Counties, who shall likewise hold office from the date of their selection and qualification for a period of two years, or until their successors are elected and qualified. The selection of public school teachers for each of the two next succeeding years shall not be valid unless made by the School Committee men appointed as herein contemplated.

SEC. 3. All laws and clauses of law in conflict with this act are hereby repealed.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

H.B. 906 CHAPTER 203

AN ACT TO AMEND CHAPTER EIGHTY-SEVEN PUBLIC LAWS OF 1925 AND ALL LAWS AMENDATORY THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3 of Chapter 87, Public Laws 1925, be and the same is hereby amended by striking out the word “three” in line three and inserting the word “four” in lieu thereof.

SEC. 2. That subsection (b) of sec. 1, Chapter 56, Public Laws of 1931, be and the same is hereby amended by inserting in line six of said subsection after the word “shall” and before the word “have” the words “jointly with the North Carolina Board of Nurse Examiners.”

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.
H.B. 914  CHAPTER 204

AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY, REAL, PERSONAL, AND MIXED, AT ITS TRUE VALUE IN MONEY.

The General Assembly of North Carolina do enact:

ARTICLE I

SECTION 1. This act may be cited as the Machinery Act of one thousand nine hundred thirty-three.

SEC. 2. When used in this act:
(1). The term "person" means an individual, trust, or estate, a partnership or company.
(2). The term "corporation" includes associations, joint stock companies, insurance companies, and limited partnerships where shares of stock are issued.
(3). The term "domestic" when applied to corporations or partnerships means created or organized in the State of North Carolina.
(4). The term "foreign" when applied to a corporation or partnership means a corporation or partnership not domestic.
(5). The term "commissioner" means the Commissioner of Revenue.
(6). The term "deputy" means an authorized representative of the Commissioner of Revenue or other commissioner.
(7). The term "taxpayer" means any person, firm or corporation subject to a tax or duty imposed by the Revenue or Machinery Act.
(8). The term "State license" means a license issued by the Commissioner of Revenue, usable, good and valid in the county or counties named in the license.
(9). The term "State-wide license" means a license issued by the Commissioner of Revenue, usable, good and valid in each and every county in this State.
(10). The term "intangible property" means patents, copyrights, secret processes and formulæ, good will, trademarks, trade-brands, franchises, stocks, bonds, notes, evidences of debt, bills and accounts receivable, and other like property.
(11). The term "tangible property" means all property other than intangible.
(12). The term "public utility" as used in this act means and includes each person, firm, company, corporation, and association, their lessees, trustees, or receivers, elected or appointed by any authority whatsoever, and herein referred to as express company, telephone company, telegraph com-
pany, Pullman car company, freight-line company, equipment company, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain, and such term "public utility" shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations.

(13). The term "express company" means a public utility company engaged in the business of conveying to, from, or through this State, or part thereof, money, packages, gold, silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State.

(14). The term "telephone company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations.

(15). The term "telegraph company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or a part thereof, telegraphic messages.

(16). The term "Pullman car company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name.

(17). The term "freight-line company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such freight and/or commodities is owned by such company or any other person or company over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil, or by any other name.

(18). The term "equipment company" means a public utility company engaged in the business of furnishing and/or leasing cars, of whatsoever kind or description, to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such
line or lines not being owned, leased, or operated by such railroad company.

(19). The term "electric power company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

(20). The term "gas company" means a public utility company engaged in the business of supplying gas for light, heat, and/or power purposes to consumers within this State.

(21). The term "waterworks company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

(22). The term "union depot company" means a public utility company engaged in the business of operating a union depot or station for railroads or other common carrier purposes.

(23). The term "water transportation company" means a public utility company engaged in the transportation of passengers and/or property by boat or other water craft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

(24). The term "street railway company" means a public utility company engaged in the business of operating a street suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

(25). The term "railroad company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, or rights of way acquired or leased and held exclusively by such company or otherwise.

(26). The terms "gross receipts" or "gross earnings" mean and include the entire receipts for business done by any person, firm, or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The gross receipts or gross earnings for business done by a corporation, engaged in the operation of a public utility, shall mean and include the entire receipts for business done by such corporation, whether from the operation of the public utility itself or from any other business done whatsoever.

(27). The terms "bank," "banker," "broker," "stock jobber," mean and include any person, firm, or corporation who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of deal-
ing, or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposits.

(28). The terms "collector" or "collectors" mean and include county, township, city, town, tax collectors and sheriffs.

(29). The term "list takers and/or assessors" means and includes either list takers, assessors, or assistants.

(30). The terms "real property," "real estate," "land," "tract," or "lot" mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Revenue Act.

(31). The terms "shares of stock" or "shares of capital stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided.

(32). The terms "tax" or "taxes" mean and include any taxes, special assessments, costs, penalties, and/or interest imposed upon property, or other subjects of taxation.

ARTICLE II

STATE BOARD OF ASSESSMENT

SEC. 200. The Governor, or some person designated by him, the Commissioner of Revenue, the chairman of the Corporation Commission, the Attorney General, and the Director of Local Government shall be and are hereby created the State Board of Assessment, with all the powers and duties prescribed in the act. The Commissioner of Revenue shall be the chairman of the said board, and shall, in addition to presiding at the meetings of the board, exercise the functions, duties, and powers of the board when not in session. The board may employ an executive secretary, whose entire time may be given to the work of the said board, and is authorized to employ such clerical assistance as may be needed for the performance of its duties.

SEC. 201. The members of the said board shall take and subscribe to the constitutional oath of office and file the same with the Secretary of State.

SEC. 202. Duties of State Board of Assessment.

The State Board of Assessment shall exercise general and specific supervision of the systems of valuation and taxation throughout the State, including counties and municipal-
ities, and in addition they shall be and constitute a State
Board of Equalization and Review of valuation and taxation
in this State. It shall be the duty of said board:

(1). To confer with and advise boards of county commis-
sioners, tax supervisors, assessing officers, list takers, and
all others engaged in the valuation and assessment of prop-
erty, in the preparation and keeping of suitable records,
and in the levying and collection of taxes and revenues, as
to their duties under this act or any other act passed for
the purpose of valuation of property, assessing, levying,
and/or the collection of revenue for counties, municipalities,
and other subdivisions of the State, to insure that proper
proceedings shall be brought to enforce such revenue acts and
for the collection of penalties and liabilities imposed by
law upon public officers, officers of corporations, and indi-
viduals failing, refusing, or neglecting to comply with this
act; and to call upon the Attorney General or any prosecuting
attorney in the State to assist in the execution of the powers
herein conferred.

(2). To prepare a pamphlet or booklet for the instruc-
tion of the boards of county commissioners, tax supervisors,
assessing officers, list takers, and all others engaged in
the valuation of property, preparing and keeping records, and
in the levying and collecting of taxes and revenue, and have
the same ready for distribution at least thirty (30) days
prior to the date fixed for listing taxes. The said pamphlet
or booklet shall, in as plain terms as possible, explain the
proper meaning of the revenue laws and the Machinery Act of
this State, shall call particular attention to any points in
the law and/or in the administration of the laws which may
be or which have been overlooked or neglected, shall advise
as to the practical working of the revenue laws and Machinery
Act, and shall explain and interpret any points that seem
to be intricate and upon which County or State officials may
differ.

(3). To hear and to adjudicate appeals from boards of
county commissioners and county boards of equalization and
review as to property liable for taxation that has not been
assessed or of property that has been fraudulently or im-
properly assessed through error or otherwise, to investigate
the same, and if error, inequality, and/or fraud is found to
exist, to take such proceedings and to make such orders as
to correct the same. In case it shall be made to appear to
the State Board of Assessment that any tax list or assessment
roll in any county in this State is grossly irregular, or any
property is unlawfully or unequally assessed as between indi-
viduals, between sections of a county or between counties,
the said board shall correct such irregularities, inequalities, and lack of uniformity, and shall equalize and make uniform the valuation thereof upon complaint by the board of county commissioners or upon its own initiation under rules and regulations prescribed by it, not inconsistent with this act: Provided, that no appeals shall be considered or fixed values changed, unless notice of same is filed within sixty (60) days after the final values are fixed and determined by the board of county commissioners or the board of equalization and review.

(4). To require from the register of deeds, auditor, county accountant, tax clerk, clerk of the court, and/or other officer of each county, and the mayor, clerk, and/or other officer of each municipality, on forms prepared and prescribed by the said board, such annual and other reports as shall enable said board to ascertain the assessed valuation of all property listed for taxation in this State under this or any other act, the rate and amount of taxes assessed and collected, the amount returned delinquent, tax sales, certificates of purchase at such tax sales held by the State, county, or municipality, and such other information as the board may require, to the end that it may have full, complete, and accurate statistical information as to the practical operation of the tax and revenue laws of the State.

(5). To require the Secretary of State, and it shall be his duty, to furnish monthly to the said board a list of all domestic corporations incorporated, charters amended, or dissolved, all foreign corporations domesticated, charters amended, dissolved, or domestication withdrawn during the preceding month, in such details as may be prescribed by said board.

(6). To make diligent investigation and inquiry concerning the revenue laws and systems of taxation of other states so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.

(7). To report to the General Assembly at each regular session, or at such other times as it may direct, the total amount of revenue or taxes collected in this State for State, county, and municipal purposes, classified as to State, county, township, and municipality, with the sources thereof; to report to the General Assembly the proceedings of the board and such other information and recommendations concerning the public revenues as required by the General Assembly or that may be of public interest; to cause two thousand (2,000) copies of said report to be printed on or before the first day of January in the year of the regular session of the General Assembly, and place at the disposal of the State
Librarian one hundred (100) copies of said report for distribution and exchange; and to forward a copy of said report to each member of the General Assembly as soon as printed.

(8). To discharge such other duties as may be prescribed by law, and take such action, do such things, and prescribe such rules and regulations as may be needful and proper to enforce the provisions of this and the Revenue Act.

(9). To prepare for the legislative committee of succeeding General Assemblies such suggestions of revision of the revenue laws, including the Machinery Act, as it may find by experience, investigation, and study to be expedient and wise.

Sec. 203. Annual report to Governor.

The State Board of Assessment shall annually, on or before the first day of January of each year, make a report to the Governor of the proceedings of the said board during the preceding year, with its recommendations in relation to all matters of taxation and revenue.

Sec. 204. Board to prescribe forms, books, and records, require abstracts to be filed, and to make rules and regulations.

The State Board of Assessment is authorized and empowered to prescribe the forms, books, and records that shall be used in the valuation of property and in the levying and collection of taxes, and how the same shall be kept; to require the county tax supervisors, clerk of board of county commissioners, or auditor of each county to file with it, when called for, complete abstracts of all real and personal property in the county, itemized by townships and as equalized by the county board of equalization and review; and to make such other rules and regulations, not included in this or the Revenue Act, as the said board may deem needful to effectually promote the purposes for which the board is constituted and the systems of taxation provided for in this and the Revenue Act.

Sec. 205. Sessions of board, where to be held.

The regular sessions of the State Board of Assessment shall be held in the City of Raleigh at the office of the chairman, and other sessions may be called at any place in the State to be decided by the board.
SEC. 206. Board has access to public books and records and empowered to subpoena witnesses.

The State Board of Assessment, the members thereof, and/or any duly authorized deputy shall have access to all books, papers, documents, statements, records, and accounts on file or of record in any department of State, county, or municipality, and is authorized and empowered to subpoena witnesses upon a subpoena signed by the chairman of the board, directed to such witnesses, and to be served by any officer authorized to serve subpoenas; to compel the attendance of witnesses by attachment to be issued by any Superior Court upon proper showing that such witness or witnesses have been duly subpoenaed and have refused to obey such subpoena or subpoenas; and to examine witnesses under oath to be administered by any member of the board.

SEC. 207. Board to have access to books and records of persons, firms, and corporations.

The State Board of Assessment, the members thereof, or any duly authorized deputy are authorized and empowered to examine all books, papers, records, and/or accounts of persons, firms, and corporations, domestic or foreign, owning property liable to assessment for taxation, general or specific, under the laws of this State.

SEC. 208. Board to direct members to hear complaints.

The State Board of Assessment is authorized and empowered to direct any member or members of the board to hear complaints, to make examinations and investigations, and to report his or their findings of fact and conclusion to the board.

SEC. 209. Board to keep records.

The State Board of Assessment shall keep full, correct, and accurate record of its official proceedings, and certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

ARTICLE III

PROPERTY SUBJECT TO TAXATION

SEC. 300. All property, real and personal, within the jurisdiction of the State, not especially exempted, shall be subject to taxation.

REAL PROPERTY DEFINED

SEC. 301. For the purposes of taxation, real property shall include all lands within the State and all buildings and fixtures thereon and appurtenances thereto.
REAL PROPERTY—WHERE AND TO WHOM ASSESSED

Sec. 302. (1). Real property shall be assessed in the township or place where situated, to the owner, if known; if the owner be not known and there be an occupant, then to such occupant, and either or both shall be liable for taxes assessed on such property; and if there be no owner or occupant known, then as unknown.

(2). A trustee, guardian, executor, administrator, assignee, or agent having control or possession of real property may be considered as the owner.

(3). The real property which belongs to a person deceased, not being in control of an executor or administrator, may be assessed to his heirs or devisees jointly without naming them until they shall have given notice of the respective names to the supervisor of taxation or chairman of the board of county commissioners and of the division of the estate, and undivided interests in real property owned by tenants in common, not being co-partners, may be assessed to the owners if so requested and in the discretion of the supervisors of taxation.

(4). Lease property in which the lessee has a capital investment, by using improvements or structures erected, may be listed separately by lessor or lessee with reference to the degree of ownership of each party, or may, in accordance with contractual relation between parties, be listed as a whole by either of them.

CORPORATE REAL PROPERTY

Sec. 303. The real property of a corporation or association shall be assessed to the name of the corporation or association, the same as to an individual, if known, in the township or place where situated, or may be assessed to the occupant or to an authorized agent if so requested of the supervisor of taxation.

REAL PROPERTY EXEMPTIONS

Sec. 304. The following real property, and no other, shall be exempted from taxation:

(1). Real property directly or indirectly owned by the United States or this State, however held, and real property lawfully owned and held by counties, cities, townships, or school districts, used wholly and exclusively for public or school purposes.

(2). Real property, tombs, vaults, and mausoleums, set apart for burial purposes, except such as are owned and held for purposes of sale or rental.
(3). Buildings, with the land upon which they are situated, lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body together with the additional adjacent land reasonably necessary for the convenient use of any such building; and also buildings and lands lawfully owned and held by churches or religious bodies if the income from the said property is used exclusively for religious, charitable, or benevolent purposes.

(4). Buildings, with the land actually occupied, wholly devoted to educational purposes, belonging to, actually and exclusively occupied and used for public libraries, incorporated colleges, academies, industrial schools, seminaries, or any other incorporated institutions of learning, together with such additional adjacent land owned by such libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

(4-A). Property belonging to or held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, where the rent, interest or income from such investment shall be used exclusively for religious, charitable, educational or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable or benevolent institutions.

(5). Real property belonging to, actually and exclusively occupied by Young Men's Christian Associations and other similar religious associations, orphanages, or other similar homes, hospitals and nunneries, not conducted for profit, but entirely and completely as charitable.

(5-A). Private hospitals shall not be exempt from property taxes and other taxes lawfully imposed, but in consideration of the large amount of charity work done by them, the boards of commissioners of the several counties are authorized and directed to accept, as valid claims against the county, the bills of such hospitals for attention and services voluntarily rendered to afflicted or injured residents of the county who are indigent and likely to become public charges, when such bills are duly itemized and sworn to and are approved by the county physician or health officer as necessary or proper; and the same shall be allowed as payments on and credits against all taxes which may be or become due by such hospital on properties strictly used for hospital purposes, but to that extent only will the county be liable for such hospital bills: Provided, that the board of aldermen or other
governing boards of cities and towns may allow similar bills against the municipal taxes for attention and services voluntarily rendered by such hospitals to paupers or other indigent persons resident in any such city or town: Provided, further, that the governing boards of cities and towns shall require a sworn statement to the effect that such bills have not and will not be presented to any board of county commissioners as a debt against that county, or as a credit on taxes due that county.

(6). Buildings, with the land actually occupied, belonging to the American Legion or Post of the American Legion or any benevolent, patriotic, historical, or charitable association used exclusively for lodge purposes by said societies or associations, together with such additional adjacent land as may be necessary for the convenient use of the buildings thereon; and also the profits arising from rents, leases, etc., for rooms in said buildings, whether occupied for meeting places or not, when such rents, proceeds, and profits are used wholly and exclusively for charitable and benevolent purposes.

(7). The real property of Indians who are not citizens, except lands held by them by purchase.

PERSONAL PROPERTY INCLUDED

SEC. 305. Personal property shall include:

(1). All money.

(2). All annuities and royalties.

(3). All goods, chattels, merchandise, commodities, and effects within the State.

(4). All ships, boats, vessels, automobiles, flying machines, and their appliances belonging to citizens of this State, whether at home or abroad.

(5). All goods, chattels, merchandise, commodities, and effects situated within this State belonging to citizens of this State, except that personal property, actually and permanently invested in business in another State shall not be included.

(6). All notes, bonds, accounts receivable, money on deposit, postal savings, securities and other credits of every kind belonging to citizens of this State over and above the amounts respectively owed by them, whether such indebtedness is due them from individuals or from corporations public or private, and whether such debtors reside within or without the State.

(7). All buildings and improvements situated upon leased lands, except where the value of the land is also assessed to the lessee or the owner of such buildings and improvements, unless otherwise assessed.
(8). All tombs, vaults, and mausoleums, built within any burial grounds and held for rent or hire or for sale in whole or in part.

(9). All produce, seeds, grain, forage and feed on hand, stored in warehouses, in mills, or in transit, owned within this State.

(10). All other personal property not herein enumerated, and not expressly exempted by law.

PERSONAL PROPERTY EXEMPTED

SEC. 306. The following personal property, and no other, shall be exempted from taxation:

(1). Bonds of this State, of the United States, Federal farm loan bonds, joint stock land bank bonds, and bonds of political sub-divisions of this State, hereafter issued.

(2). Personal property, directly or indirectly owned by this State and by the United States, and that lawfully owned and held by the counties, cities, towns, and school districts of the State, used wholly and exclusively for county, city, town, or public school purposes.

(3). The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body, and private libraries of such ministers and the teachers of the public schools of this State.

(4). The furniture, furnishings, books and instruments contained in buildings wholly devoted to educational purposes, belonging to and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

(5). The endowment and invested funds of churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools, and seminaries, when the income or interest from said funds shall be used exclusively for religious, charitable, educational, or benevolent purposes.

(6). Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan and other similar homes, reformatories, hospitals, and nunneries which are not conducted for profit and entirely and completely used for charitable and benevolent purposes.

(7). The furniture, furnishings, and other personal property belonging to any American Legion or Post of American Legion, patriotic, historical, or any benevolent or charitable association, and used wholly for lodge purposes.
and meeting rooms by said association, when such personal property is used for charitable or benevolent purposes.

(8). Wearing apparel, household and kitchen furniture, the mechanical and agricultural instruments of farmers and mechanics, libraries and scientific instruments and provisions, not exceeding the total value of three hundred dollars ($300) and all growing crops.

(9). Shares of stock owned by individual stockholders in any domestic corporation, joint stock association, limited partnership, or company paying a tax on its capital stock or a franchise tax shall not be required to be listed or to pay an ad valorem tax; nor shares of stock owned and legally held on and continuously held for at least ninety days just prior to the first day of April of the tax year by a corporation in other corporations paying a tax on its capital stock shall not be required to be listed, or to pay an ad valorem tax. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, providing the owner of such shares of stock has complied with the provisions of Section 311 3/4 of the Revenue Act, and the situs of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act, is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

**ARTICLE IV**

**QUADRENNIAL ASSESSMENT**

SEC. 400. All property to be listed with reference to ownership on April first of each year.

All property of every kind and nature, real and personal, shall be listed for taxation with reference to its ownership and value as of the first day of April of each year, except that for the purpose of providing sufficient time for a thorough re-assessment of real property in the year one thousand nine hundred thirty-three and quadrennially thereafter, real property shall be valued by the assessors with reference to its value as of the first day of April and shall be listed in the name of the owner as of the first day of April. The following machinery is provided for valuing real property of every kind and nature and for listing and valuing real and personal property in each year of the quadrennial assessment:

- Household goods to $300.
- Growing crops.
- Stock in domestic corporations taxed at source.
- Foreign stocks.
- Owner must pay tax on income from foreign stocks under section 311 3/4 of Revenue Act.
- 1933 re-assessment.

**Quadrennial assessment.**

**Date of listing.**

**Value and ownership determined as of April 1.**

Machinery for quadrennial assessment.
(1). The board of county commissioners of each county shall, on the first Monday in April, one thousand nine hundred thirty-three, meet and determine whether or not the real estate of the respective counties shall be revalued by horizontal increases or reductions, or by the appointment of assessors and appraisers as hereinafter set out, and in the event it is decided to revalue other than by horizontal reduction, or increase, then the board of county commissioners may, and every fourth year thereafter, appoint a county supervisor of taxation, who shall be a freeholder in the county, an experienced and practical business man with the knowledge of the valuation of real and personal property in the county, and who shall be a bona fide resident in the county for at least twelve months. He shall receive such compensation for his services as the board of county commissioners shall designate, not to exceed four dollars per day for such time as he may be actually and necessarily engaged in the performance of his duties in his office, and necessary travelling expenses for each day's service and shall serve for such time as the board of county commissioners in their discretion shall designate: Provided, in the event of the office becoming vacant the board of commissioners shall appoint another person to act and perform the duties of the county assessor for the remainder of the term. That the board of commissioners of the following counties shall cause the land of their county to be revalued by horizontal reduction of not less than thirty-three and one-third per cent (33-1/3%) of the present assessed valuation: Mecklenburg, Tyrrell and Lincoln Counties. And the following counties shall cause their land to be revalued by the appointment of assessors and appraisers as herein set out: Alamance, Buncombe, Rockingham, Craven, Martin, Lenoir, Macon and Vance Counties.

(2). In counties in which there is an auditor, tax clerk, county accountant, all-time chairman of the board of county commissioners or other similar officer, either may be designated by the board of county commissioners as the supervisor of taxation for the county: Provided, that when the duties of the office of county supervisor of taxation are performed by any auditor, tax clerk, county accountant, all-time chairman of board of county commissioners or other similar officer who is receiving a regular salary, the board of county commissioners may in their discretion allow such additional compensation and expense allowance as they may designate.

(3). The county supervisor of taxation shall have general supervision of the listing and assessment of all real and personal property for taxation in the county, shall
visit the list takers and assessors in each township while they are engaged in listing and assessing property for taxation, and shall advise and confer with such list takers and assessors to the end that all property subject to taxation shall be listed and that the assessed valuation of all property in the several townships shall be fair and uniform.

APPOINTMENT OF LIST TAKERS AND ASSESSORS

SEC. 401. Supervisors to appoint list takers and assessors.

(1) The county supervisor of taxation shall appoint, on or before the second Monday in April, three discreet freeholders in each township, each of whom shall have been a resident freeholder in his township for not less than twelve months, and who shall be known and designated as the township board of list takers and assessors. They shall serve for such time and shall receive such compensation for their services while actually employed as the board of county commissioners shall designate, not more than three dollars per day.

(2) Board of County Commissioners may appoint list takers and assessors.

Instead of the appointment of three freeholders in each township, as provided in this section, the board of county commissioners may, in their discretion, appoint for any township wherein is situated an incorporated city or town, one resident freeholder for each ward or district in such cities or towns. Such persons so appointed shall have been resident freeholders for not less than twelve months prior to their appointment.

(3) List takers and assessors to list and value property.

The list takers and assessors of each township, ward or district, under the supervision of the county supervisor of taxation, shall list and assess all real and personal property in their respective townships, wards or districts; shall ascertain the true value in money of all personal property and every tract, lot or parcel of land or other real estate with all improvements thereon; shall have authority to personally visit, inspect and view any property, real or personal, which is to be assessed and shall make diligent inquiry as to its value; shall have authority to subpoena and examine under oath witnesses who may have knowledge of the real or personal property that has or should be listed and assessed and who may have knowledge of the actual cash value of such property; shall value all property, real and personal, at its true value in money as defined in this act; and shall make
a detailed statement of each piece and kind of real and personal property, together with its true value in money and return the same to the county supervisor of taxation upon blanks furnished for that purpose. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities, and towns of the State, when listing or assessing real estate for taxes, to ascertain from the owner of the real estate being so listed and assessed, or someone who has an interest therein, whether the same is encumbered, and if so, to whom, and the post office address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least two adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat, or the street number, shall be given. The County Supervisor of Taxation or other person charged with supervision of the listing and assessment of property for the county, city, or town shall inspect the tax abstracts as returned by the list taker or assessor, and if the above requirements have not been complied with, shall refuse approval of the bill or account of such list taker or assessor for payment for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

SEC. 402. First meeting county supervisors of taxation and list takers and assessors.

The county supervisor of taxation, the list takers and assessors of each township, ward or district shall meet in the court house in each county on the third Monday in April upon the call of the county supervisor of taxation for the general consideration of methods for securing a complete list of all real and personal property in the county and for valuing and assessing the same in a uniform manner in the several townships. They shall begin on the third Monday in April to make a memorandum list of each tract or parcel of real property in the township with the name of the owner and description or location of the property, and after inspection and inquiry shall find the fair market value of same, such value to be used as the value of the property when listed, after giving effect to any change of ownership or the erection or construction of structures exceeding one hundred dollars ($100.00) in value. They shall begin on the first Monday in May to list real and personal property, and
shall complete the same as early as practicable, or within such time as may be prescribed by the board of county commissioners, but not later than the first Monday in July.

OATH OF COUNTY SUPERVISOR, LIST TAKER AND ASSESSOR

Sec. 403. (1). Before entering upon their respective duties, the county supervisor of taxation or members of the board of supervisors of taxation, the list takers and assessors shall take and subscribe to an oath as follows;

I, ____________________________________________, County Supervisor of Taxation for _____________________________ township, do solemnly swear (or affirm) that I will faithfully discharge the duties devolving upon me as County Supervisor of Taxation according to the laws in force governing such office, so help me, God.

______________________________________________
Signature.

(2). Upon making the complete returns for any township, ward or district the list takers or assessors for each township, ward or district shall annex to such returns the following affidavit:

I (or we) ____________________________________________, the assessor (or assessors) for _____________________________ township, make oath that the foregoing list of returns contain to the best of my (or our) knowledge and belief all the real and personal property required by law to be assessed for taxation in said township, and that I (or we) have assessed such personal property and each tract, lot or parcel of real estate at its true value in money and to the best of my (or our) ability have done equal justice to the public and to the taxpayers concerned.

______________________________________________
Signature.

COUNTY COMMISSIONERS MAY EMPLOY EXPERTS

Sec. 404. The Board of County Commissioners in each county, at the request of the County Supervisor of Taxation, may in their discretion employ one or more persons having expert knowledge of the value of specific kinds or classes of property within the county, such as mines, factories, mills and other similar property to aid and assist the County Supervisor of Taxation, the list takers and assessors in the respective townships, wards or districts, or to advise with, aid and assist the Board of Equalization and Review in arriving at the true value in money of the property in the
county. Such expert, or experts, so employed by the Board of County Commissioners shall receive for their services such compensation as the Board of County Commissioners shall designate.

METHODS OF DETERMINING VALUES

SEC. 405. All real and personal property shall be valued by the assessors of each township, ward or district under the supervision of the County Supervisor of Taxation. In determining the value of real property the assessors shall consider as to each tract, lot or parcel of land, its advantages as to location, quality of soil, quantity of timber, water power, water privileges, mineral, quarries and other valuable deposits known to be available therein, the fertility and adaptability for agriculture or commercial uses; and shall consider the past income derived therefrom, its probable future income, the present assessed value and any other facts which may affect the value of such real property. In order to arrive at the true value in money of personal property or of each tract, lot or parcel of real estate, the County Supervisor and the assessors may examine the owner and may subpoena other persons to be examined under oath.

SEC. 406. County Supervisors and assessors to jointly review the valuations and assessments and make tentative scroll.

(a). As soon as practicable, after the list takers and assessors have completed the listing and assessment and made return for each township as by this act required and before the meeting of the County Board of Equalization and Review, the County Supervisor of Taxation shall convene all of the list takers and assessors and they shall jointly review the valuations and assessments in the several townships, wards and districts to the end that it may be ascertained whether the several assessors have applied the same methods of valuing property, real and personal, in the several townships, wards and districts, and whether the valuations and assessments in the several townships, wards and districts have been assessed at their true value in money and are uniform; and to correct any errors that have been committed, clerical or otherwise, and to equalize the assessments in the townships, wards and districts.

(b). For the purpose of this section, the list takers and assessors of the several townships, wards and districts of each county shall prepare a tentative scroll, roll or list by races, showing in alphabetical order the names of the taxpayers who have listed property for taxation in their respec-
tive townships, the items of each class of property listed and the valuation as fixed by the assessors for the current year and the items and valuation of same for the preceding year. All columns should be added, the totals entered for the township and the average value of each class of property shall be computed by dividing the total number of items in each class into the total valuation of the respective items.

(c). At the joint meeting of review of the County Supervisor of Taxation, the list takers and assessors as provided for in this section, such adjustments and corrections of the valuation of the several items of property listed and assessed shall be made as may be necessary to equalize the valuation of items of the same class in all of the townships, wards and districts of the county. If any such adjustments or corrections are made at such joint meeting of review, the adjusted or corrected values shall be extended to and entered in a column on the tentative scroll, roll or list provided for that purpose. The County Supervisor of Taxation shall preserve such tentative scroll, roll or list of each township, ward or district and shall present the same to the County Board of Equalization and Review at their next meeting and for their inspection and consideration.

SEC. 407. After the County Board of Equalization and Review shall have completed their duties as prescribed in this act and shall have adjourned and not later than the fourth Monday in July, the County Accountant, Auditor or Tax Clerk shall prepare a final and complete scroll, roll or list for each of the several townships, wards and districts in the county and for each race thereof, showing the names in alphabetical order of the several owners of real and personal property and the valuation of same as fixed and declared by the County Board of Equalization and Review. Such scroll, roll or list, together with the same tentative scroll, roll or list, shall be filed as the fixed, determined and permanent roll for the quadrennial period either with the Board of County Commissioners, the County Auditor, Tax Clerk, Accountant, or other similar officers.

Declared permanent scroll for quadrennial period.

FURTHER POWERS AND DUTIES OF SUPERVISOR OF TAXATION AND OTHER OFFICERS CONTAINED IN

SEC. 408. The Powers and Duties of the State Board of Assessment, Board of County Commissioners, Supervisor of Taxation, List Takers and Assessors, Auditor, Clerk of the Board of County Commissioners, Register of Deeds, and all other officers named in this article for listing, valuing and assessing of real and personal property, filing returns and making reports, or fixed with any duty whatsoever
under the provisions of this article shall exercise the powers conferred and perform all the duties prescribed in Article five except wherein the specific duties prescribed in this article are in conflict with the duties prescribed and the powers conferred in Article five, and said Article five is hereby referred to for other and further duties of the officers named in this section.

ARTICLE V

ANNUAL ASSESSMENTS

SEC. 500. For the annual listing and assessing of property in years other than the quadrennial assessment years, property shall be listed for taxation with reference to ownership and value as of the first day of April, as provided in section four hundred of this act. The following machinery is provided for listing property for taxation in such years:

(1). The Board of County Commissioners of each county on the first Monday in March of each year other than the year for the quadrennial assessment of real and personal property shall appoint a resident freeholder as County Supervisor of Taxation. In counties which have an auditor, county account, tax clerk, all-time chairman of the Board of County Commissioners or other like officers, such officer may be the County Supervisor of Taxation.

(2). The County Supervisor of Taxation shall have general supervision of:

(a). The listing and assessing of all personal property for taxation.

(b). The listing of all real property that was listed and assessed at the last quadrennial assessment.

(c). The listing and assessing of all real property that was not assessed at the last quadrennial assessment.

(d). The listing and assessing of all real property to the extent of the value of improvements added in excess of one hundred ($100.00) dollars since the last assessment.

(e). The listing and assessing of all real property to the extent of the value of any building or other appurtenance in excess of one hundred ($100.00) dollars which has been removed or destroyed since the last assessment.

(f). The listing and assessing of all real property to the extent that some extraordinary circumstances have occurred since the last quadrennial assessment to increase or decrease the value of such real property, such circumstances being those of unusual occurrence in trade or business.

(g). The listing and assessing of all real property which has been sub-divided into lots, streets laid out and map
recorded, or which has been sub-divided into lots on any street or streets already laid out and determined, since the last quadrennial assessment; and the said lots sold or offered for sale.

(3). County Supervisors to appoint list takers and assessors.

The County Supervisor of Taxation upon approval of the Board of County Commissioners shall appoint a competent assistant for each township in the county, and in townships where are situated cities and towns of an unusually large amount of property, more than one assistant may be appointed. The County Supervisor of Taxation and the assistants shall be and constitute the County Board of List Takers and Assessors.

OATH OF SUPERVISOR AND ASSISTANT

Sec. 501. (1). Before entering upon the duties of their office, the County Supervisor and the assistants herein provided for shall take and subscribe to the following oath before the Chairman of the Board of County Commissioners or some other officer qualified to administer oaths and shall file the same with the Clerk of the Board of County Commissioners:

OATH OF COUNTY SUPERVISOR

I, .................................................. County Supervisor of Taxation for .................................. County in the State of North Carolina, for the year .................................., do solemnly swear (or affirm) that I will discharge the duties of my office as County Supervisor, according to the laws in force that govern that office, so help me, God.

..................................................

Signature.

OATH OF ASSISTANT

I, .................................................., Assistant Supervisor of Taxation for ..................................Township, County of .................................., State of North Carolina, for the year .................................., do solemnly swear (or affirm) that I will discharge the duties of my office as Assistant Supervisor of Taxation, according to the laws in force that govern said office, so help me, God.

..................................................

Signature.
(2). Assistant Supervisor to make scroll, list or roll.

An Assistant Supervisor, upon making his complete returns of his listing and assessments, embracing the list or scroll of the taxable property in his township, to the County Supervisor of Taxation, shall annex the following affidavit, subscribed and sworn to before the Clerk of the Superior Court or some other officer qualified to administer oaths:

I, __________________________, the Assistant Supervisor for __________________________ Township, County of __________________________, State of North Carolina, for the year __________________________, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be listed and/or assessed in said township and that I have listed and/or assessed every tract, or parcel of land, or other real estate, required to be assessed, and all personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned.

_______________________________
Signature.

COMPENSATION OF COUNTY SUPERVISORS OF TAXATION AND ASSISTANTS

Sec. 502. The County Supervisors of Taxation and each assistant shall receive such compensation for their services as the Board of County Commissioners shall designate, not more than three dollars per day, and necessary traveling expenses for each day of service; shall serve for such time as the Board of County Commissioners in their discretion may designate; shall make out their accounts in detail, giving the date of each day's service, which account shall be verified and audited by the county accountant and approved by the Board of County Commissioners.

Sec. 503. Meeting of County Supervisors and assistants.

The County Supervisor of Taxation and Assistants shall meet in the court house of the county on the third Monday in March for general consideration of methods for securing a complete list of all real estate and personal property in the county, and for valuing in a uniform manner in the several townships, the different classes of personal property, shall begin the listing and assessing on the first Monday in April of each year and shall complete the same on or before the first Monday in May next following, but the Board of County Commissioners may extend the time to the first
Monday of June next following or so much of said extension as such Board of County Commissioners may deem necessary; and after the listing and assessing has been completed, shall perform the duties imposed in sections four hundred and six and four hundred and seven of this act.

TOWNSHIP ASSISTANTS TO ADVERTISE

SEC. 504. Each township list taker, assessor and/or assistant to the County Supervisor shall advertise in five or more public places within the township, not later than the twentieth day of March, notifying all persons owning property subject to taxation within the county to return to him all the real and personal property which such persons own on the first day of April, that said return must be made during the month of April or within the time designated by the Board of County Commissioners under the penalties imposed by law and that he will be present to receive the tax lists at the times and places named in the advertisement.

BOARD OF ALDERMEN OR OTHER GOVERNING BODIES OF CITIES AND TOWNS LYING IN TWO OR MORE COUNTIES MAY APPOINT MUNICIPAL TAX ASSESSORS

SEC. 505. For the purpose of municipal taxation all real and personal property subject to taxation to be levied by the several Boards of Aldermen, Boards of Commissioners or other governing bodies of cities or towns, lying and being in two or more counties, shall be listed and assessed by the Supervisor of Taxation, list takers, and assessors appointed, and the valuation of such real and personal property shall be equalized by the Board of Equalization and Review, constituted as hereinafter set out and in the following manner:

(1) The Board of Aldermen, the Board of Commissioners or other governing bodies of each and every such city or town shall at the first regular meeting of such board or other governing bodies in the month of April in the year one thousand nine hundred and thirty-three and every fourth year thereafter appoint a Supervisor of Taxation and two discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the Board of List Takers and Assessors for said city or town; and such City Supervisor of Taxation, List Takers and Assessors shall in like manner and during the same period of time as in this act provided for listing and assessing real and personal property by County Supervisors of Taxation, Township List Takers and Assessors, for all purposes of municipal taxation by said
city or town, list and assess, at its true value in money, all the real and personal property in such city or town without reference to the valuation placed thereon by the County Supervisor of Taxation and Township Assessors or by the County Board of Equalization and Review; and such Board of Aldermen, Board of Commissioners or other governing body, Board of List Takers and/or tax assessors and Board of Equalization and Review of such cities and towns, in listing, assessing and equalizing the real and personal property in such cities or towns for the purposes of municipal taxation as aforesaid, shall exercise any powers conferred and perform every duty imposed upon Boards of County Commissioners, County Supervisors of Taxation, Township List Takers and Assessors in the listing and assessing of property for the purposes of State and county taxation.

(2). The Board of Aldermen, Board of Commissioners, or other governing body of each and every such city, together with the City Supervisor of Taxation as Chairman, shall constitute the Board of Equalization and Review for such city or town and shall, in like manner and during the same period of time as in this act provided for the equalization of the valuation placed upon real and personal property by County Supervisors, Township List Takers and Assessors, equalize the valuation placed upon the real and personal property in such city or town by such Municipal Supervisors and Tax Assessors; and such Board of Equalization and Review, in the equalization of the valuation of such real and personal property as aforesaid, shall exercise every power conferred and perform every duty imposed by this act upon County Boards of Equalization and Review in the equalization of the valuation placed upon property by the County Supervisors of Taxation, the County List Takers and Assessors for the purposes of State and county taxation.

(3). The Board of Aldermen, the Board of Commissioners or other governing body of each and every such city or town shall, at the first regular meeting of such Board or governing body held in March of each year other than the year of the quadrennial assessment, appoint one discreet freeholder as Supervisor of Taxation and in their discretion one or more assistants, each of whom shall have been a resident of such city or town for not less than twelve months and who shall be known as the Tax Assessor or Tax Assessors; who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town in like manner and during the same period of time as in this act provided for the listing and assessing of property by the County Supervisor, List Takers
and Assessors for State and county purposes; and who shall list the land in such city or town at the valuation assessed in the last quadrennial assessment, except—

(a). Where improvements have been made in excess of one hundred dollars ($100) upon the real property since the last assessment and in that event the assessor shall find the actual value in money of such improvements and add to the value of the property as appraised at the last assessment.

(b). Where a building, timber or some other appurtenance of value in excess of one hundred dollars ($100) has been removed or destroyed since the last assessment, then the tax assessors shall find the value of such buildings or appurtenances so removed or destroyed since the last assessment and shall deduct such value from the appraised value of the real estate in the last assessment.

(c). Where some extraordinary circumstances have occurred to increase or reduce the actual value of the property since the last assessment, such circumstances as are of unusual occurrence in trade or business.

(d). Where real property has been sub-divided into lots, streets laid out and map registered, or where land has been sub-divided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in the case that assessors shall re-value and re-appraise the said real property and find and determine the value in money of each lot thereof; shall list and assess all personal property in such city or town, and shall, on the listing and assessing such real and personal property for the purpose of municipal taxation as aforesaid, possess and exercise all the duties imposed in this act upon County Supervisors, list takers and assessors in listing and assessing property for taxation.

(4). The intent and purpose of this section is to provide such cities and towns as lie in two or more counties only with the machinery necessary for listing and assessing taxes for municipal purposes. The powers to be exercised by and the duties imposed on such Boards of Aldermen, Boards of Commissioners or other governing bodies, Boards of Equalization and Review, City Supervisor of Taxation, list takers and assessors, city clerk and taxpayers shall be the same and they shall be subjected to the same penalties as provided in this act for all Boards of County Commissioners, County Auditors, Registers of Deeds, Clerks of Boards of County Commissioners, County Supervisors, list takers and assessors.
The County Commissioners in their discretion may adopt the tax lists, scroll or assessment roll of such city or town as are fixed and determined by the Board of Equalization and Review of such cities or towns, and when so adopted shall be considered to all intent and purpose the correct and valid list and the fixed and determined assessment roll for the purpose of county taxation. All petitions by taxpayers for increase or decrease in the valuation of property within such city or town fixed and determined by the Board of Equalization and Review of such city or town shall be made to the Board of Aldermen, the Board of Commissioners or other governing body of such city or town; and all appeals to the State Board of Assessment on account of the valuation of such property shall be from the City Board of Equalization and Review in such manner and within such times as are provided in this act for petitions to and appeals from the County Board of Equalization and Review.

(5). That all expenses incident to the listing and assessing of the property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken: Provided, that where the county or counties in which such city or town lies shall adopt the list and the fixed determined assessment of the City Board of Equalization and Review, the County Board of Commissioners may reimburse the governing body in such amounts as in their discretion may be proper.

TOWNSHIP ASSISTANT TO MAKE TAX LIST

SEC. 506. (1). Each township assistant to the County Supervisor shall obtain from every person owning property subject to taxation in his township a full, complete and detailed statement of each and every piece and kind of property, real and personal, which said person or persons shall own on the first day of April together with the true value in money of all such property as belongs to such person or persons, or shall be under his control as agent, guardian, administrator, executor, trustee or otherwise which should be listed for taxation; shall ascertain by visitation, investigation or otherwise, property not listed, the actual cash value in money of each piece or class of property in his township and list such property at its actual value for taxation; and is hereby authorized and empowered to administer oaths in all cases necessary to obtain any information concerning taxable real or personal property.

(2). After any tax list or abstract has been delivered to an assessor, to the Supervisor of Taxation, or to the Board of County Commissioners, and such assessor, Super-
visor of Taxation or Board of County Commissioners shall have reason to believe or sufficient evidence upon which to form a belief that the person, firm or corporation making such list or abstract, in person or by agent, has other personal property, tangible or intangible, money, solvent credits, or other thing liable for taxation, they or either of them shall take such action as may be needful to get such property on the tax list.

**HOW TO LIST PROPERTY**

**Sec. 507.** (1). Every person owning property, real or personal, is required to list and shall make out, sign and deliver to the assistant supervisor, list taker or assessor, a statement, verified by his oath, of all the real and personal property, money, credits, investments in bonds, annuities or other things of value, and the value of all improvements on or changes in real property since same was assessed at the last quadrennial assessment, which was in the possession or control of such person or persons on the first day of April either as owner or holder thereof or as parent, guardian, trustee, executor, administrator, agent, factor, or in any other capacity. It shall be the duty of all tax listers and/or tax assessors in the several counties, cities and towns of the State, when listing or assessing real estate for taxes, to ascertain the owner of the real estate being listed and assessed, or someone who has an interest therein whether the same is encumbered, and if so, to whom, and the postoffice address of such landowner and lienholder. Each tract of land shall be listed separately, and this separate abstract or list shall show the acreage, at least two adjoining landowners for each tract, or such other description as shall be sufficient to locate and identify said land by parol testimony. Town lots and other small lots shall be listed in the same way, except the acreage need not be given, but the number of said lot on any town map or plat or the street number of said lot shall be given. The County Supervisor of Taxation or other person charged with supervision of the listing and assessment of property for the county, city, or town shall inspect the tax abstracts as returned by the list taker or assessor, and if the above requirements have not been complied with, shall refuse approval of the bill for his services until the record with respect to such listing and assessment of property as herein required shall have been complied with.

That it shall be the duty of the list taker or assessor to carry forward on the tax list of any persons the real estate owned by them at the same assessed value as said property was valued at in the last quadrennial assessment of taxes,
unless the value thereof has been changed by the Board of County Commissioners as provided by law, and the real property thus brought forward by the tax lister or assessor at the said assessed value shall be a legal and valid listing of the same as if listed by the owner, or owner's agent, or by the chairman of the Board of County Commissioners.

The Board of County Commissioners in any county may require the Register of Deeds, when any transfer of title is made, except mortgages and deeds of trust, or like liens recorded in his office, to certify the same to the Auditor or County Accountant, or Supervisor of Taxation, and the record of such transfer shall be entered upon the tax list of the county to the end that the property so transferred may be listed in the name of the party to whom said property is transferred. The said Register of Deeds shall include in his notice to the Auditor, County Accountant, or Supervisor of Taxation the name of the person conveying said property, the person to whom it is conveyed, the township in which it is situated, a short description of said property, and whether it is conveyed in whole or in part: Provided, however, that said Register of Deeds shall be allowed, when on fees, the sum of ten cents per entry for such transfer to be paid by the county, and if on salary, such an allowance as may be made by the governing body.

(2). When personal property has been conveyed in trust and the trustee resides without the State, but the trustor resides within the State, then in that case such property shall be listed and assessed for taxation in this State by said trustor where the property is situated.

(3). Where a guardian, executor or executrix, administratrix or administratrix lives in a city or incorporated town, all personal property in the hands of such fiduciary shall be listed and assessed for taxation where the ward or wards resided on the first day of April and where deceased persons resided on the day of their death, however, if such wards of such deceased persons are non-residents of the State on the first day of April, then such fiduciary shall list the property where he or she resides on the first day of April.

(4). Whenever personal property is held in trust for another by any person, firm or corporation in this State either as guardian, trustee or otherwise and the ward or cestui que trust is a resident of this State, then the same shall be listed for taxation in the township and county where the ward or cestui que trust lived on the first day of April, and if the ward or cestui que trust lived on the first day of April in a county in this State, other than the county of the guard-
ian, trustee or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, during the month of April, verified by oath, to the County Supervisor of Taxation in the county wherein the ward or cestui que trust lived on the first day of April, and such Supervisor of Taxation shall enter the same on the tax list of the township in which the ward or cestui que trust lived.

WHO MAY LIST THROUGH AGENTS

SEC. 508. Females or non-residents of the township where the property is situated, and persons physically unable to attend and file a list of their property, may appoint agents for the purpose of listing their property. Such agent shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of corporations shall be listed by the president, cashier, treasurer, or any other person appointed for that purpose.

PRIVATE BANKS, BANKERS, BROKERS OR SECURITY BROKERS

SEC. 509. Every bank (not incorporated), banker, broker or security broker, at the time fixed by this act for listing and assessing all real and personal property, shall make out and furnish the list takers and assessors a sworn statement showing:

(1) The amount of property on hand and in transit.
(2) The amount of funds owned in the hands of other banks, bankers, or brokers.
(3) The amount of checks or other cash items, the amount of which was not included in either of the preceding items.
(4) The amount of bills receivable, discounted or purchased, bonds and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid.
(5) All other property appertaining to said business, other than real estate, which real estate shall be listed under this act.
(6) The amount of deposit made by them with any other person, firm or corporation.
(7) The amount of all accounts payable, other than current deposit accounts.
(8) The aggregate amount of the first, second and third items in said statement shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item. 

Listing by mail.

Listing through agents.

Oath of agent.

Contents.

Amount of property.

Other funds.

Cash items.

Credits due.

Other business property.

Deposits.

Accounts payable.

Computation of above items for listing.
of said statement, and the remainder, if any, shall be listed as a credit.

SEC. 510. Persons, firms, banks, and corporations dealing in securities on commission taxed as a private banker.

No person, bank or corporation without a license authorized by law shall act as a stock broker or private banker. Any person, bank or corporation that deals in foreign or domestic exchange certificates of debt, shares in any corporation or charter companies, bank or other notes for the purpose of selling the same or any other thing for commission or other compensation or who negotiates loans upon real estate securities, shall be deemed a security broker. Any person, bank or corporation engaged in the business of negotiating loans on any class of security or in discounting, buying or selling negotiable or other papers or credits, whether in an office for the purpose or elsewhere, shall be deemed to be a private banker. Any person, firm or corporation violating this section shall pay a fine of not less than one hundred, nor more than five hundred dollars for each offense.

LIST TAKERS AND ASSESSORS FURNISH LIST OF EXEMPT PROPERTY

SEC. 511. Each list taker and assessor when making the assessment roll and scroll for his township shall enter on the blanks so furnished in regular order, the name of the owner, a clear description of all real and personal property exempt from taxation, together with statement of its value, for what purpose used, and the rent, if any, obtained therefrom. The list of such exempt property, when completed, shall be delivered by the County Supervisor of Taxation to the Register of Deeds of the County, on or before the first day of October, and the Register of Deeds, on or before the first day of November, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment and shall file the original list of exempt property in his office.

LISTING IN YEARS OTHER THAN QUADRENNIAL

SEC. 512. Except in the year of the quadrennial assessment the township list takers and assessors shall list the real property in their respective townships at the valuation of the last quadrennial assessment; shall correct the valuation of any tract, lot or parcel of land on which any structure or other thing of value over one hundred dollars has been erected or upon which any structure or other thing of value over one hundred dollars has been destroyed since the last quadrennial assessment; and shall assess for taxation all
real estate which, since the last quadrennial assessment, has been discovered, increased or reduced in value by reason of the occurrence of extraordinary circumstances or subdivided into lots and such lots or any part of same sold or offered for sale.

**LIST TAKERS AND ASSESSORS ADMINISTER OATH**

Sec. 513. (a). It shall be the duty of the list takers and assessors of the several townships in each county of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law, the oath read by the taxpayer in the presence and in the hearing of the list taker and assessor or by the list taker and assessor in the hearing and presence of the taxpayer, and the failure of any list taker or assessor to administer said oath except in cases where by law said oath may be made before some other person, such list taker and assessor shall be guilty of a misdemeanor.

(b). The list taker, assessor and/or assistant may, in his discretion, accept the return of any taxpayer by mail, if duly verified before a notary public or other officer authorized to administer oaths and in the form of the oath prescribed in this act, and if the list taker and/or assessor is satisfied that a full, accurate and complete list of all taxable property of the taxpayer has been returned at a fair cash value.

**OATH OF TAXPAYER**

Sec. 514. The list taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of and listing property to make and subscribe to the following oath, which shall be attached to each and every schedule:

I do solemnly swear (or affirm) that the above and foregoing list contains all the property, is a full time and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise in the county of ____________, State of North Carolina, and that I have not in any way connived at the violation or evasion of requirements of law in relation to the assessment of property, so help me, God.
WHERE TO LIST REAL ESTATE, MINERAL AND QUARRY LANDS

Sec. 515. All real property subject to taxation shall be listed in the township in which said property was situated on the first day of April. When the fee of the soil of any tract, lot or parcel of land is vested in any person, firm or corporation and the right to any improvements, leasehold estate, minerals, quarry or timber therein is vested in another person, firm or corporation, the said tract, lot or parcel of land may be listed and valued to separate ownership, in separate entries, specifying the interest listed, and may be taxed to the parties owning the different interests respectively. In listing improvements, leasehold estate, mineral, quarry or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract, lot or parcel of land in or on which the same shall be situated or located and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

WHERE POLLS AND PERSONAL PROPERTY SHALL BE LISTED

Sec. 516. All taxable polls and all personal property shall be listed in the township in which the taxpayer resided on the first day of April subject to the following exception:

(1). All goods and chattels situated in a township, town, or city other than that in which the owner resides shall be listed where situated and not elsewhere, if the owner or person having control thereof hires or occupies a store mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place for storage, manufactory or warehouse therein for use in connection with such goods and chattels; and farm products owned by the producers shall be listed where produced and all manufactured goods, consigned or stored out of the State shall be listed where the owner resides.

(2). The residence of a person who has two or more places in which he occasionally dwells shall be that in which he resided for the longest period of time during the year preceding the first day of April.

(3). The place where the principal office is situated in this State shall be deemed the residence of the corporation, but if there is no principal office in the State, then the personal property of the corporation shall be listed, assessed and taxed at any place in the State where the corporation transacts business.
(4). For the purpose of listing and assessing property, a
coopartnership shall be treated as an individual and the prop-
erty, real and personal, shall be listed in the name of the
firm. A co-partnership shall be deemed to be located in the
township, town or city in which its business is principally
carried on. Each partnership shall be held liable for the whole
tax.

**TAX LIST SHALL CONTAIN**

Sec. 517. The tax list shall state the name, address and age
of taxpayer and a full and complete itemized list of all the
property, real and personal, of the taxpayer as of the first
day of April as follows:

(1). The amount of real estate owned or under control
in the township, together with the number of acres cleared
for cultivation, waste land, woods and timber, quarry lands
and lands susceptible of development for water power. The
real property shall be described by name, if it has one, or in
such way as to be identified and each separate tract, lot or
parcel of real estate, shall be separately listed, described
and valued and whether located inside or outside of in-
corporated cities or towns.

(2). Manufacturing property outside or inside of incorpo-
rated cities or towns.

(3). The number of acres of mineral, timber and quarry
and lands susceptible of development.

(4). Number of town lots, the dimensions and locations of
each.

(5). The number and value of horses.

(6). The number and value of mules.

(7). The number and value of jacks and jennets.

(8). The number and value of cattle.

(9). The number and value of hogs.

(10). The number and value of sheep.

(11). The number and value of goats and other livestock.

(12). The number and value of poultry.

(13). The number and value of dogs.

(14). The value of farming utensils, farming machinery,
and all kinds of carriages, carts, wagons, buggies or other
vehicles and harness.

(15). The value of warehouses, their office furnishings and
fixtures.

(16). The value of tools and mechanics.

(17). The value of household and kitchen furnishings,  
musical instruments, firearms, provisions of all kinds, and
other products on hand.

(18). The value of libraries and other scientific implements.

(19). The amount of money on hand.
(20). The amount and value of all cotton, tobacco and other farm products of every kind owned by the original producers or held by the original producer in any public warehouse and represented by warehouse receipts, or held by original producer for any cooperative marketing or cotton growers' association, together with a statement of the amount of any advance against said cotton, tobacco, or other products, and fertilizer and fertilizer materials.

(21). All solvent credits with accrued interest thereon, whether money on deposit, postal savings, mortgages, bonds, notes, bills of exchange, certified checks, accounts receivable or in whatever other form of credit, and whether owing by any state, or government, county, city, town, township, person, persons, company, firm, or corporation within or without the State.

(22). All automobiles, tractors, trailers, bicycles, trucks, flying machines and pleasure boats of any and all kinds.

(23). The number and value of all seines, nets, fishing tackle, boats, barges, schooners, vessels and all other floating property.

(24). All other personal property whatsoever, including all cotton in seed or lint, tobacco, either in leaf or manufactured, rosin, tar, plated and silverware, watches and jewelry, goods, wares and merchandise of all kinds and descriptions whether possessed by the taxpayers or any child.

(25). It is the purpose of this section to require, and it shall be the duty of each and every taxpayer to furnish, a complete and itemized list of the solvent credits, property or things of value owned or possessed by him or in his control.

(26). Billboards, signboards and other property used in outdoor advertising.

(27). Any and all persons, firms or corporations liable for Schedule "B" taxes.

BONA FIDE INDEBTEDNESS

SEC. 518. (1). All bona fide indebtedness owing by any taxpayer as principal debtor may be deducted by the list taker or assessor from the aggregate amount of the taxpayer's credits shown in items twenty and twenty-one of section five hundred and seventeen: Provided, that the credits enumerated in item twenty of this section shall be available only for tax deduction of indebtedness by the original produce of the articles named, and in the case of fertilizer or fertilizer material such only as are held by the farmer to be used during the current year.
(2). The Board of County Commissioners and/or county supervisor of taxation shall have the power to summons any taxpayer or other person at some place designated by them in the county to answer relative to the amount of solvent credits owned by him, the persons owing the same as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom indebtedness is due.

(3). If any person, firm or corporation, with a view to evading the payment of taxes shall fail or refuse to list with the list takers or assessors any bonds, notes, accounts receivable and/or any other solvent credits subject to taxation under this act, the same shall not be recoverable at law or by suit in equity in any Court in this State until they have been listed for taxation, and the tax and the penalty prescribed by law for the non-listing and non-payment of taxes have been completely paid.

WAREHOUSE AND CO-OPERATIVE MARKETING ASSOCIATIONS TO FURNISH LISTS

SEC. 519. (1). Every warehouse company or corporation and every marketing association receiving for storage cotton, tobacco or other products produced in this State and issuing warehouse receipts for same shall, on the first day of April each year, furnish to the county supervisor of taxation of the county in which the owner of said cotton, tobacco or other products resides a full and complete list of the persons in said county who have deposited cotton, tobacco or other products in said warehouse or cooperative associations, giving amount of said cotton, tobacco or other products and the amount of money advanced against same.

(2). Such warehouse or cooperative association shall, on demand of the Board of County Commissioners, auditor or supervisor of taxation of any county, furnish to the demandant a complete list of the persons residing in said county who have or had cotton, tobacco or other products stored in such warehouse on the first day of April and the amount advanced against the same.

(3). Every person, firm or corporation operating a warehouse and every cooperative association shall not be liable to taxation on the cotton, tobacco or other products so listed as provided for in this section, but if such person, firm, corporation or association shall neglect or refuse to furnish the list required in this section by the fifteenth day of April of each year, it shall be liable to the county for the payment of tax upon the full value of the cotton, tobacco or other products stored in such warehouses or with such association.
on the first day of April; and if such person, firm, corporation or association shall fail or refuse to furnish within ten days after such demand by the Board of County Commissioners or auditor of the county the list required in this section, such person, firm, corporation or association shall be liable, in addition to the payment of the tax aforesaid, to a penalty payable to such county in the sum of two hundred and fifty dollars to be recovered by said county in a civil action to be instituted in the Superior Court of such county, and both tax and penalty may be sued for in the same action.

(4). The Commissioner of Revenue shall upon request of any county send to the supervisor of taxation a list of automobiles and trucks in such county as appears from the record for the current year and shall charge the county thirty cents per hundred names for same, said amount to be paid to the Commissioner of Revenue and to be used by him as compensation for the preparation of said list.

FORMS FOR LISTING AND ASSESSING PROPERTY

Sec. 520. (a). The State Board of Assessment shall design forms and tax books to be used in listing and assessing property for taxation by the County Supervisors, list takers and assessors, which forms shall contain such classification of real and personal property, as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the property owned by each taxpayer; shall transmit said forms to The Division of Purchase and Contract which shall ascertain from Boards of County Commissioners of the several counties the number of forms desired by each county and cause same to be printed and transmitted to the Board of County Commissioners of each county upon their order by the first day of March in each year, and the Clerk of the Board of County Commissioners shall deliver to the County Supervisor of Taxation the necessary number of forms and books for their respective use. The Division of Purchase and Contract shall furnish the Board of County Commissioners of the several counties with an invoice covering the actual cost of the said forms and county tax books furnished the county; and the Board of County Commissioners of each county so furnished shall audit such bill and shall cause the payment of same to be made to The Division of Purchase and Contract within forty days of the receipt of the account for such forms and for such county tax books.

(b). The forms designed by the State Board of Assessment shall be the standard forms for use in all counties of the State, and no variation from the said forms so prescribed
shall be used in any county, unless submitted to and approved by the State Board of Assessment.

BOARD OF COUNTY COMMISSIONERS TO LIST PROPERTY ESCAPING TAXATION IN PREVIOUS YEARS

SEC. 521. (1). The Chairman of the Board of County Commissioners and the County Supervisor of Taxation shall examine the tax lists and assessment roll for each township for the current year and the preceding year and shall enter in said lists and on said assessment roll or scroll a description of all property not listed, the name of the owner or occupant thereof, and the value of the same.

(2). It shall be the duty of the members of the Board of County Commissioners, the County Supervisor of Taxation, the list takers, and assessors of each township to be constantly looking out for property which has not been listed for taxation and when so discovered to have such property placed on the tax list and assessment roll.

(3). After the discovery and listing of such unlisted property, the Clerk of the Board of County Commissioners shall mail a notice to the owner at his last known address or, if unknown, to the occupant of such unlisted property, that such property had been discovered and listed for taxation and that the Board of County Commissioners will proceed to assess the same at its next regular meeting. The Board of County Commissioners, at its next regular meeting after such notice to the owner or occupant of such unlisted property, shall proceed to assess same for taxation.

(4). The Board of County Commissioners, after such unlisted property has been assessed for taxation for the several years not exceeding five that such unlisted property has escaped taxation, shall add to the taxes of the current year in which such property is discovered the simple taxes of each and every preceding year that it has escaped taxation, not exceeding five, with ten per cent per annum in addition, but no addition shall be less than two dollars ($2.00).

(5). Whenever the Board of County Commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of April, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each April for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereof as herein provided in this act. The Board of County Commissioners or the governing body of any municipal corporation is hereby authorized and empowered to settle and adjust all
claims for taxation arising under this section or any other section authorizing them to place on the tax list any property omitted therefrom.

(6). The provisions of this section shall extend and apply to all cities, towns and like municipal corporations having powers under their charters to tax the property aforesaid, and the powers conferred and the duties imposed upon the Board of County Commissioners shall be exercised and performed by the Board of Commissioners or the Board of Aldermen or other governing body, as the case may be, of the city, town or municipal corporation.

(7). The Board of County Commissioners, whether separately or in connection with any municipality in the same county, may employ a competent man to make diligent search and to discover and to report to the Board of County Commissioners or to the County Supervisor of Taxation any unlisted property within the county, to the end that the same may be listed and property assessed for taxation as provided in this section: Provided, that the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived in the current year in which discovered; and further provided, that nothing in this section shall be construed as authorizing or empowering the County Commissioners to appoint tax collectors.

(8). Any time before or after the tax list has been turned over to the Sheriff or Tax Collectors as provided in this act, such unlisted property so discovered shall be listed and assessed for taxation by the Board of County Commissioners as aforesaid; and the Clerk of the Board of County Commissioners, County Accountant, or Auditor shall enter such property in the tax book, making out a tax account, placing the same in the hands of the Sheriff or Tax Collector and charge him with such tax account. Such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such tax as provided in this act for the regular lists.

(9). In addition to the ten per cent added to the tax as herein provided, any person, firm or corporation owning or controlling any property, real or personal, and willfully failing to list the same, within the time allowed, with the list takers or assessors, shall be guilty of a misdemeanor. The failure to so list shall be prima facie evidence that such failure was willful and the Board of County Commissioners shall present the names of all such persons, firms and corporations to the grand jury.
(10). That all assessments made under the provision of Section 521 shall be subject to appeal by the party assessed to the Superior Court upon notice given within ten days after the assessment is made to be served upon the Chairman of the Board of Commissioners. Upon the service of such notice the Clerk to the Board shall transmit to the Clerk of the Superior Court of the county wherein the property assessed is located all notices, orders and other records, together with all the findings of the Board with respect to the assessment and the Clerk shall enter such appeal upon the civil issue docket of the county when a trial de novo shall be had, the hearing of which shall take priority over all other civil actions. The Superior Court shall, upon such appeal, have the right to modify, confirm or reject in full any such assessment as may have been made by the Board of Commissioners under and by virtue of the section herein above referred to and shall have the right and power to find all facts connected with such assessment or to re-refer any question of fact that may arise back to the Board of Commissioners for further finding and shall pass upon all matters of law relating to the legality of the assessment fixed by such Board of Commissioners and from such rulings upon matters of law either party shall have the right of appeal to the Supreme Court.

(11). That after assessment is made under provision of Section 521, no levies of taxes shall be collectible in cases where the taxpayer appeals to the Superior Court pending the appeal, provided, however, before any appeal can be perfected under the provisions of this act the taxpayers shall enter into a bond payable to the Board of Commissioners in an amount equal to the taxes levied plus twenty-five percent of the amount of the levy, but in no case shall the bond be for less than $200.00 (Two Hundred Dollars) and the said bond shall be conditioned upon the payment of all taxes levied by said Board of Commissioners under Section 521 aforesaid legally determined to be due and the costs of the appeal in case the assessment or any part thereof is made effective by the Court.

POLL TAX LEVIED, COMMISSIONERS' POWER TO EXEMPT

SEC. 522. (1). There shall be levied by the Board of County Commissioners in each county a tax of two dollars ($2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county.
Exemption of certain persons.

Certificate.

Exhibition of certificate.

County Commissioners made
Board of Equalization and Review.
Duties.

Adjustments.

Compensation and expenses.

Designation of Clerk to Board.

Notice to taxpayers of valuations in quadrennial assessment years.

(2). The Board of County Commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made, the Clerk of the Board of County Commissioners shall furnish the person with a certificate of such exemption and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list takers shall annually enter in the column intended for the poll the word "exempt" and the poll shall not be charged in computing the list.

BOARD OF EQUALIZATION AND REVIEW

Sec. 523. (1). The Board of County Commissioners of each county shall be and is hereby constituted the Board of Equalization and Review for its county, whose duty shall be to equalize the valuation in said county so that each tract, lot or parcel of real estate and each article of personal property shall be listed on the tax list and assessment roll uniformly and at its true value in money, and shall correct such tax list and assessment roll of each township, so that it shall conform to the provisions of this act, and the Clerk of the Board of Equalization and Review shall make and enter such adjustments and corrections on the tentative scroll presented by the County Supervisor of Taxation as the Board may authorize.

(2). The members of the Board of County Commissioners, each as a member of the Board of Equalization and Review, shall be paid by the county their usual compensation per diem and necessary traveling expenses for the number of days actually engaged in the performance of their duties as members of the Board of Equalization and Review.

(3). The County Board of Equalization and Review may designate the Register of Deeds, County Auditor, County Accountant or other officer having in charge the making of the county tax books as Clerk of such Board.

(4). The County Supervisor of Taxation, at least ten days prior to the meeting of the Board of Equalization and Review, to the address appearing on the tax list and assessment roll, and in the year of the quadrennial assessment, shall mail to every person owning taxable property, listed and assessed in the county, a notice of the valuation at which such property has been assessed for taxation and the time and place of the meeting of the Board of Equalization and Review; and in the years other than the year for the
quadrennial assessment shall mail such notices only to the
taxpayer whose real property has been increased, or reduced
in value, as provided in this section for the increase or re-
duction of assessments on real estate in years other than
the year of the quadrennial assessment, but the failure to
mail or to receive such notices shall not affect the validity of
the tax list and assessment roll. The County Supervisor of
Taxation shall submit to the Board of Equalization and
Review the tentative scroll, roll, or list of each township,
ward or district for the current year as prepared by him,
his assistants and assessors shall meet with the Board of
Equalization and Review at all its meetings and shall give
such information as he may have or can obtain with respect
to the valuation of taxable property in the county.

(5). The said Board of Equalization and Review shall
meet on the third Monday in June of each and every year,
first giving ten days’ notice by publication of the time, place
and purpose of the meeting, and may adjourn from day to
day while engaged in the equalization and review of the
property on the tax list and assessment roll, but shall
complete their duties on or before the first Monday in July
of each and every year.

(6). The said Board shall, on request, hear any and all
taxpayers who own or control taxable property assessed for
taxation in the county in respect to the valuation of such
property or the property of others.

(7). The said Board shall examine and review the tax lists
and assessment roll of each township for the current year;
shall of its own motion or on sufficient cause shown by any
person add to said list and assessment roll the name of any
persons, the value and description of real and personal
property liable to assessment in each township, omitted from
such tax list and tax roll; shall correct all errors in the names
of persons, in the description of the property and in the
assessment and valuation of taxable property on said list
or roll; shall increase or reduce the assessed valuation of
such tracts, lots or parcels of real property or articles of
personal property as in their opinion have been returned and
assessed below or above the true value in money; shall cause
to be done whatever else may be necessary to make said lists
and roll or scroll comply with the provision of this act; and,
after the completion of the equalizing and review of said
tax lists and rolls of each township, a majority of said Board
shall endorse thereon and sign a statement to the effect
that the same is the fixed and permanent tax list and assess-
ment roll of said township for the current year in which it
has been prepared and approved by the Board of Equali-
Limitation on power of Board to increase or decrease valuations.

Exceptions.

Unlisted property.

Clerical errors.

Improvements added or removed or destroyed.

Property affected by extraordinary circumstances.

Property subdivided into lots.

Unsold lots as acreage.

Preparation of final and complete scroll for county, alphabetically by races.

zation and Review. The omission, however, of such an endorsement shall not affect the validity of any such tax list or assessment roll.

(8). The Board of Equalization and Review in the years other than the year of the quadrennial assessment provided for in this act shall not increase or reduce the assessed valuation of any real property, but the same shall be listed and assessed at the same valuation as listed and assessed at the last quadrennial assessment:

(a). Except where real property has been discovered and not listed or assessed at the last quadrennial assessment.

(b). Except where clerical errors have occurred in the making out and transcribing of the tax list and assessment rolls.

(c). Except where improvements and appurtenances have been added to the value of more than one hundred dollars, or where there has been removed or destroyed a thing of value since the last quadrennial assessment exceeding one hundred dollars, and in that event, the Board of Equalization and Review shall find the value of the improvements, appurtenance or thing of value added to, removed or destroyed and shall increase or reduce the appraised value of such real property, accordingly.

(d). Except where the valuation of the real property since the last quadrennial assessment shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such Board in each case and entered upon the proceedings of said Board.

(e). Except where real property has been sub-divided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in that case they shall determine the value in money of each lot thereof: Provided, that where lands located outside of an incorporated municipality have been sub-divided into lots, and where more than five acres of any such sub-division remain unsold by the owner of such sub-division, such unsold lands may be listed as land acreage, according to its actual market value.

(9). After the Board of Equalization and Review shall have completed its duties and adjourned, and before the second Monday in August, the Register of Deeds, Auditor, Tax Clerk or other officer performing such duties shall prepare a final and complete scroll, roll or list for each of the several townships, wards, and districts in the county
and for each race thereof, showing the names, in alphabetical order, of the several owners of real and personal property and the valuation fixed and determined by the Board of Equalization and Review. Such scroll, roll or list, together with the tentative scroll, roll or list on which the values of property were fixed and determined, shall be filed as the fixed, determined and permanent roll, either with the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other similar officer. It shall be the duty of the Register of Deeds or other person making out the tax books to report to the Commissioner of Revenue a list of the persons, firms, or corporations, with their postoffice addresses, who are liable for Schedule "B" taxes. Said Register of Deeds or other person having possession of said tax list shall make and forward to the Commissioner of Revenue within thirty days after the return of said list a list of all persons, with their postoffice and business, which are liable to Schedule "B" taxes, and the Revenue Commissioner shall pay the said officer the sum of two cents per name, and said compensation to be in addition to any compensation said officer now receives.

BOARD OF COMMISSIONERS NOT TO CHANGE VALUATIONS

SEC. 524. (1). The Board of County Commissioners shall not increase, reduce, change or modify in any manner whatsoever the valuations assessed and certified to by the Board of Equalization and Review at their annual session for the current year and as appears on the tax list and assessment roll or scroll so certified by them, except clerical errors appearing on said lists and rolls.

APPEAL FROM BOARD OF EQUALIZATION AND REVIEW

SEC. 525. Any property owner, taxpayer or member of the Board of County Commissioners may except to the order of the Board of Equalization and Review and appeal therefrom to the State Board of Assessment, by filing a written notice of such appeal with the Board of County Commissioners within thirty days after the first Monday in July of the current year or after the adjournment of the Board of Equalization and Review. At the time of filing such notice of appeal, the appellant shall file with the Board of County Commissioners a statement in writing of the grounds of appeal and shall, within ten days after filing such notice of appeal with the Board of County Commissioners, file with the State Board of Assessment a notice of such appeal and attach thereto a copy of the statement of the grounds of appeal filed with the Board of County Commissioners.
STATE BOARD OF ASSESSMENT FIX DAY AND HEAR APPEAL

SEC. 526. The State Board of Assessment shall fix a time for the hearing of such appeal provided for in the preceding section and shall hear the same in the City of Raleigh or such other place within the State as the said Board may designate; shall give notice of time and place of such hearing to the appellant, appellee and to the Chairman of the Board of County Commissioners at least ten days prior to the said hearing; shall hear all the evidence or affidavits offered by the appellant, appellee and the Board of County Commissioners; shall reduce, increase or confirm the valuation fixed by the Board of Equalization and Review and enter it accordingly and shall deliver to the Clerk of the Board of County Commissioners a certified copy of such order, which valuation shall be entered upon the fixed and permanent assessment roll and shall constitute the valuation for taxation.

COUNTY COMMISSIONERS TO LEVY TAX; DATE OF LEVY

SEC. 527. The Boards of County Commissioners of the several counties shall, not later than the second Monday in August, levy such rate of tax for general county purposes as may be necessary to meet the general expense of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

SEC. 528. Board of County Commissioners to cause tax duplicates to be made.

(1). The Board of County Commissioners shall cause the Register of Deeds, County Accountant, County Auditor, Tax Clerk, or other official performing such duties to make out two copies of the tax list for each township, as revised, fixed and determined by the County Board of Equalization and Review, according to a form to be prepared and furnished to said Board or approved by the State Board of Assessment. Such form shall show in different columns at least the following:

(a). The name of each person whose property is listed and assessed for taxation entered in alphabetical order.
(b). The amount of valuation of real property assessed for county-wide purposes.
(c). The amount of valuation of personal property assessed for county-wide purposes.
(d). The total amount of real and personal property valuation assessed for county-wide purposes.
(e). The amount of ad valorem tax due by each taxpayer for county-wide purposes.
(f). The amount of poll tax due by each taxpayer.
(g) The amount of dog tax due by each taxpayer.
(h) The amount of valuation of property assessed in any special district or sub-division of the county for taxation.
(i) The amount of tax due by each taxpayer to any special district or sub-division of the county.
(j) The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county.

(2). Such official shall also fill out the receipts and stubs for all taxes charged on the tax books so made out on a form prescribed or approved by the State Board of Assessment and furnished by the county which form shall show at least the following:

(a) The name of the taxpayer charged with taxes.
(b) The amount of valuation of real property assessed for county-wide purposes.
(c) The amount of valuation of personal property assessed for county-wide purposes.
(d) The total amount of valuation of real and personal property assessed for county-wide purposes.
(e) The rate of tax levied for each county-wide purpose, the total rate for all county-wide purposes and the rate levied for any special district or sub-division of the county which tax is charged to the taxpayer.
(f) The amount of the valuation of property assessed in any special district or sub-division of the county.
(g) The amount of ad valorem tax due by the taxpayer for county-wide purposes.
(h) The amount of poll tax due by the taxpayer.
(i) The amount of dog tax due by the taxpayer.
(j) The amount of tax due by the taxpayer to any special districts or sub-divisions of the county.
(k) The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county.

(3). One of said copies of the tax list shall remain in the office of the Clerk to the Board of County Commissioners, the County Accountant, the County Auditor or Tax Clerk and the other shall be delivered to the Sheriff or Tax Collector, who shall receive for same, on the first Monday in October. The Clerk to the Board of County Commissioners, County Accountant, County Auditor, Tax Clerk or other official performing such duties shall endorse on the copy delivered to the Sheriff or Tax Collector an order to collect the taxes.
thorin mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property charged in such list. In such list the Clerk or other official shall note all appeals from the Board of Equalization and Review which have been perfected by the giving of a bond. Said order shall be in the following or similar form:

**NORTH CAROLINA, ____________ County, ____________
City, ____________.

To the Sheriff or Tax Collector of ____________ County, or ____________ Town, or ____________ City.

You are hereby authorized, empowered, and commanded to collect the taxes from the persons and taxpayers in the amounts as herein set forth, and said taxes in the amounts set forth are declared to be a first lien on all real property of such taxpayer in ____________ County, or ____________ Town, and this book and order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any and all real or personal property of persons and taxpayers herein named for and on account of the taxes due by and herein charged to said persons and taxpayers, and all interest and cost on account thereof.

Witness my hand and official seal, this ____________ day of ____________, 193___.

__________________________
Chairman Board of Commissioners.

Attest:

__________________________
Clerk of Board

(4). The Board of County Commissioners shall make an order for the payment to the Register of Deeds, Auditor, Tax Clerk or like official, as the case may be, such sum as may be in their discretion a proper compensation for the work of computing the taxes, making out the tax list and the necessary copies thereof and the making of such abstracts and returns as may be required by the State Board of Assessment; but the compensation allowed for computing the taxes and making out the tax list is not to exceed ten cents for each name appearing on the tax list which shall include the original and duplicate tax list and also the receipts and stubs provided for in this section.
CLERK OF THE BOARD OF COUNTY COMMISSIONERS, AUDITOR, TAX
CLERK, COUNTY ACCOUNTANT, OR OTHER OFFICERS SHALL
MAKE REPORT TO THE STATE BOARD OF ASSESSMENT

Sec. 529. The Clerk of the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other officer performing such duties shall, on or before the first Monday in November of the current year, return to the State Board of Assessment on forms prescribed by said Board an abstract of the real and personal property of the county by towns, showing the number of acres of land and their value, the number of town lots and their value, the value of the several classes of livestock, the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time said Clerk, Auditor, Tax Clerk, or other like officer shall return to the State Board of Assessment an abstract or list of the poll, county and school taxes payable in the county, setting forth separately the tax levied on each poll and on each hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes, and such other and further information as the State Board of Assessment may require.

ARTICLE VI
TAXATION OF BANKS, BANKING ASSOCIATIONS, AND TRUST COMPANIES

Sec. 600. The value of shares of stock of banks, banking associations, and trust companies shall be determined as follows:

(1). Every bank, banking association, industrial bank, savings institution, or trust company shall list its real estate and tangible personal property, except money on hand, in the county in which such real estate and tangible personal property is located, for the purpose of county and municipal taxation, and shall during the month of April of each year list with the State Board of Assessment, on forms provided by the said State Board, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its actual value on the first day of April of each year.

(2). The actual value of such shares for the purpose of this section shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the assessed value of such real and tangible personal
property which such banking institutions shall have listed for taxation in the county or counties wherein such real and tangible personal property is located, together with an amount according to its proportion of tax value of any buildings and lands wholly or partially occupied by such banking associations, institutions, or trust companies, owned and listed for taxation by a North Carolina corporation in which such banking associations or institutions own ninety-nine per cent of the capital stock.

(3). In addition to the deductions allowed in item two of this section, there may be deducted from the items of surplus and undivided profits an amount not exceeding five per cent of the bills and notes receivable of such banking associations, institutions, or trust companies to cover bad or insolvent debts, investments in North Carolina State bonds, United States Government bonds, joint-stock land bank bonds, and Federal land bank bonds, at the actual cost of said bonds owned on and continuously for at least ninety days prior to the first day of April of the current year. The value of such shares of capital stock of such banking associations, institutions, or trust companies, shall be found by dividing the net amount ascertained above by the number of shares in the said banking associations, institutions, or trust companies.

(4). If the State Board of Assessment shall have reasons to believe that the actual value of such shares of stock of such banking associations, institutions, or trust companies, as listed with it, is not the true value in money, then the said board shall ascertain such true value by such an examination and investigation as seems proper, and increase or reduce the value as so listed to such an amount as it ascertains to be the true value for the purposes of this section.

(5). The value of the capital stock of all such banking associations, institutions, and trust companies as found by the State Board of Assessment, in the manner herein prescribed, shall be certified to the county in which such bank or institution is located: Provided, that if any such banking association, institution, or trust company shall have one or more branches, the State Board of Assessment shall make an allocation of the value of the capital stock so found as between the parent and branch bank or banks or trust company in proportion to the deposits of the parent and branch bank, banks, or trust company, and certify the allocated values so found to the counties in which the parent and the branch bank, banks, or trust company are located.

(6). The taxes assessed upon the shares of stock of any such banking associations, institutions, or trust companies shall be paid by the cashier, secretary, treasurer, or other
TAXATION OF BUILDING AND LOAN ASSOCIATIONS

SEC. 601. The secretary of each building and loan association organized and/or doing business in this State shall list with the local assessors all the tangible real and personal property owned on the first day of April of each year, including all cash on hand or in bank on that date, which shall be assessed and taxed as like property of individuals.

FOREIGN BUILDING AND LOAN ASSOCIATIONS

SEC. 602. (1). All foreign building and loan associations, doing business in this State, shall list for taxation with the State Board of Assessment, through their respective agents, its stock held by citizens of this State, with the name of the county, city, or town in which the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each such association shall be furnished to the said board, and the stock shall be valued for taxation at such withdrawal value.

(2). Any association or officer of such association doing business in the State who shall fail, refuse, or neglect to so list shares owned by citizens of this State for taxation shall be barred from doing business in this State; any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed, neglected, or refused to so list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor, and fined and/or imprisoned in the discretion of the court.
(3). The value of the shares of stock so held by citizens of this State, as found by the State Board of Assessment, shall be certified to the register of deeds of the county in which such shareholders reside, shall be placed on the assessment roll in the name of such holders thereof, and taxed as other property is taxed.

REPORTS FROM DOMESTIC CORPORATIONS

SEC. 603. (1). Except in the case of such corporations as are required to make statements in other forms, it shall be the duty of the president, chairman, secretary, or treasurer of every corporation, organized for profit, having capital stock, every joint-stock association or limited partnership, now or hereafter organized or incorporated by or under any law of this State, to make a report, verified under oath in writing, on or before the first day of May of each year, as of the first day of the preceding April, stating specifically:

(1). Total authorized capital stock.
(2). Total authorized number of shares.
(3). Number of shares of stock issued and outstanding.
(4). Par value of each share; if no par value, then actual book value.
(5). Amount paid into treasury on each share.
(6). Amount capital stock, paid in, and divided as to preferred and common.
(7). Amount of capital stock, surplus, and undivided profits.
(8). Amount of capital stock on which dividends were declared.
(9). Date and amount of each dividend during said year ending with the first day of April.
(10). Highest price of sale of stock during the year aforesaid, and the average price of shares of stock during the year ending the first day of April of the preceding year.
(11). Attached to report copy of last balance sheet.
(12). Such other and further information as may be required by the State Board of Assessment.

(2). In such report one of the herein named officers of such corporations, partnerships, or joint-stock associations shall estimate and appraise the capital stock of such corporations, partnerships, or associations at their actual value in money on the first day of the preceding April, after deducting therefrom the assessed value of all real and personal property listed for taxation in the county or counties wherein such real and personal property is located, together with the value of shares of stock legally held and owned continuously.
for ninety days just prior to and on the first day of April by such corporation, partnership or joint-stock association in other corporations incorporated in this State or assessed for taxation on its capital stock in this State as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or undivided profits, and when the said capital stock of such corporation, limited partnership, or joint-stock association shall have been so truly estimated and appraised, the report thereof shall be sent to the State Board of Assessment on or before the first day of May of each year, with an oath attached thereto by the officer making the report, certifying that he has estimated and appraised the capital stock of the corporation, limited partnership or joint-stock association to the best of his knowledge and belief.

(3). In addition to the deductions allowed in sub-section two of this section, such corporation, partnership or association may also deduct from the total amount of surplus and undivided profits investments in North Carolina State bonds, United States Government bonds, Federal farm loan bank bonds, and joint-stock land bank bonds, legally held and owned continuously at least ninety days just prior to and on the first day of April by such corporation, partnerships, or associations.

(4). If the State Board of Assessment is not satisfied with the appraisement and valuation so made and returned, or the assessed value of real and personal property in the county or counties, they are hereby authorized and empowered to make a valuation thereof based upon the facts contained in the said report herein required or upon any other information within their possession, and to impose the penalty for the returning of such careless, negligent, false or fraudulent report, and shall deliver to such corporation, partnership or association, a statement of the valuation so made and the penalty so imposed. If such corporation, partnership or association is not satisfied with the valuation so made or the penalty so imposed, it shall have the right to appeal to the Superior Court of the county in which such corporation, partnership or association has its principal place of business in this State, but before such corporation, partnership or association shall exercise the right to appeal it shall within twenty days after notice of such valuation and of the penalty imposed file with the State Board of Assessment exceptions to particulars to which it objects and the grounds thereof, and said State Board of Assessment shall hear said exceptions, after ten days’ notice of the time and place of such hearing given by said State Board of Assessment to such corporation,
or partnership, or association; and if the State Board of Assessment shall overrule any or all of said exceptions, then such corporation, partnership, or association may appeal as aforesaid to the Superior Court and shall, within ten days after the final judgment of the State Board of Assessment, give notice to the said Board of Assessment, of such an appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said court a record of the valuation so found and/or the penalty so imposed on such corporation, partnership, or association, with the exceptions thereto, all decisions thereon, and all papers and evidence considered in making such decision. The said cause shall be placed on the civil docket of said Superior Court, shall be entitled State of North Carolina on the relation of State Board of Assessment against such corporation, partnership, or association, shall have precedence of all other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. Either party may appeal to the Supreme Court under the same rules and regulations as are prescribed by law for other appeals, except that the State, if it shall appeal, shall not be required to give bond or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on the docket so as to give the same a prompt hearing.

(5). If any officer of such corporation, partnership, or association whose duty it is to make the appraisement and report to the State Board of Assessment as provided in this section shall fail, neglect or refuse to make such report and appraisement for the period of sixty days, the State Board of Assessment shall estimate the value of the capital stock of such defaulting corporation, partnership, or association and impose the penalty for such neglect or refusal, and from such valuation so found and the penalty imposed an appeal may be had to the Superior Court of the county in which such corporation, partnership, or association has its place of business in the State in like manner as hereinbefore prescribed in this section.

(6). The State Board of Assessment shall, on or before the first day of August of each year, certify to the register of deeds of the county in which such corporation, limited partnership, or association has its principal office or place of business the total value of the capital stock of such corporation, limited partnership, or association as determined in this section; and such corporation, limited partnership, or association shall pay the county, township, city, or town tax upon the valuation so certified.
(7). If the officers of any of such corporation, partnership, or association whose duty it is to make the report and appraisal provided in this article shall fail, neglect, or refuse to furnish the State Board of Assessment, on or before the first day of May of each year, the report and appraisal of the capital stock aforesaid, as required by this article, or if the report and statement is made in a careless and negligent manner, or is false and fraudulent, they shall be fined the sum of one hundred dollars, and it shall be the duty of the State Board of Assessment to require the Board of County Commissioners of each county to add five per cent to the tax of such corporation, partnership, or association for each and every year for which said report and appraisal is delinquent, which per cent shall be levied and collected with the said tax in the usual manner of levying and collecting such taxes, and if the officers or any of them of any such corporation, partnership, or joint-stock association shall intentionally fail, neglect, or refuse to comply with this section for three successive years, he or they shall be guilty of a misdemeanor, and on conviction thereof shall pay a fine of five hundred dollars and/or imprisoned in the discretion of the court. However, for good cause the State Board of Assessment may reduce such penalties.

STATE BOARD OF ASSESSMENT TO KEEP RECORD OF CORPORATIONS, ASSOCIATIONS, BANKS; SECRECY DIRECTED

SEC. 604. The State Board of Assessment shall prepare and keep a record book on which it shall enter a correct list of all the corporations, limited partnerships, joint-stock associations, banks, banking associations, industrial banks, savings institutions, and trust companies which it has assessed for taxation, and said record shall show the assessed valuation placed upon them; and the State Board of Assessment shall not divulge or make public any report of such corporation, partnership, or association required to be made to it by this section, except to the Governor or his authorized agent, the solicitor of the State for the district in which such corporation, partnership, association, bank or banking association or trust company has its principal office, or his authorized agent, or by the Board of County Commissioners or their authorized agents, of such corporation, partnership, association as have their principal office in such county.
Every joint-stock association, company, co-partnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment, a statement, verified by oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock of such association, company, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.
SEC. 701. Telephone companies.

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other state, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock of such association, company, co-partnership, or corporation invested in the operation of such telephone business.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation, situated outside the State of North Carolina, and used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 702. Express companies.

Every joint-stock association, company, co-partnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver, plate, merchandise,
freight, or other articles, under any contract, expressed or implied, with any railroad company, or the managers, lessees, agents, or receivers thereof (provided such joint-stock association, company, co-partnership, or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, co-partnership, or corporation making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock or capital of said association, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, co-partnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, co-partnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.
Eighth. (a) The total length of the lines or routes over which such association, company, co-partnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

SEC. 703. Sleeping-car companies.

Every joint-stock association, company, co-partnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars, or chair cars, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping-car company for the purposes of this act, and shall hereinafter be called "sleeping-car company;" and every such sleeping-car company doing business in this State, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock of such sleeping-car company, invested in its sleeping-car business.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

Third. Under the laws of what state it is incorporated.

Fourth. Its principal place of business.

Fifth. The names and postoffice addresses of its president and secretary.

Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the first day of April next preceding such report.

Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.

Eighth. All mortgages upon the whole or any part of its property and the amounts thereof devoted to its sleeping-car business.
Length of lines over which cars are run in and outside State.

Double tracks considered single line.

Notice to company of assessment.

Objections.

Certification to counties of respective assessments.

Bill for county taxes.

Penalty for failure to pay taxes.

Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroads over which said cars are run within the State of North Carolina: Provided, that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section seven hundred eighty (708) of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.
SEC. 704. Refrigerator and freight-car companies.

Every person, firm, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: Provided, if it appears that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shipper or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April first, next preceding, and the tax shall be computed upon this assessment.

SEC. 705. Street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utility companies.

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first day of May and twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the co-partnership or corporation, showing:

First. The total capital stock of such association, company, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.
Location and assessed value of real estate and improvements outside State.

Mortgages.

Length of lines in and outside State.

State Board may require additional information.

Failure to render reports incurs penalty of $100 per day.

State Board to examine statements and make assessments.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of lines within each of the counties and townships within the State of North Carolina.

Sec. 706. State Board of Assessment may require additional information.

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the board shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer to make such other and further statements as said board may call for. In case of the failure or refusal of any association, company, co-partnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, co-partnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars ($100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

Sec. 707. State Board of Assessment shall examine statements.

The State Board of Assessment shall thereupon value and assess the property of each association, company, co-partnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom and upon such other information as the board may have or obtain. For that purpose it may require the agents or officers of said association, company, co-partnership, or corporation to appear before it with such books, papers, and statements as it may require, or may require additional statements to be made, and
may compel the attendance of witnesses in case the board shall deem it necessary to enable it to ascertain the true cash value of such property.

Sec. 708. Manner of assessment.

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, co-partnership, or corporation from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, co-partnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: Provided, however, that in case the whole or any portion of the property of such association, company, co-partnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, co-partnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, co-partnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, co-partnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, co-partnerships as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, co-partnerships, or corporations, in the case of telegraph and telephone companies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies, the proportion shall be in proportion of the whole aggregate value, after such deduc-
tion, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, co-partnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, co-partnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described; in sections seven hundred and two to seven hundred and seven, inclusive, of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said associations: Provided, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

SEC. 709. Value per mile.

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, co-partnership, or corporation within the State of North Carolina: Provided, the value per mile of telephone companies shall be determined on a wire mileage basis.

SEC. 710. Total value for each county.

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, co-partnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, co-partnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each of such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said Board certified to the chairman of the board of county
commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, co-partnership, or corporation extend: Provided, the total value of street railways, electric light, power and gas companies, as determined in section seven hundred and eight to be certified to each county, shall be the proportion of the assessed value of the physical property in each county bears to the total assessed value of the physical property in the State. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

Sec. 711. Companies failing to pay tax.

In case any such association, company, co-partnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the board of commissioners of the different counties of this State, and the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county through, over, or across which the lines or routes of any association, company, co-partnership, or corporation shall extend, or in any county where such association, company, co-partnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, co-partnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, co-partnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund.
fund of the State, and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: Provided, that in any such action the amount of the assessments fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

SEC. 712. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway, and all other companies exercising the right of eminent domain.

SEC. 713. Railroads.

The president, secretary, superintendent, or other principal accounting officer within this State of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall at such date as real estate is required to be assessed for taxation return to the said Board of Assessment and Taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within the State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in the State, including the roadbed, right of way and super-structures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: Provided, however, that all machines and repair shops, general office buildings, storehouses and contents thereof, located outside of the right of way, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list takers of the county where the real and personal property may be situated, in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the
State Board of Assessment, to certify and send to the said Board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the Board in accordance with section thirty-two, before the apportionment is made to the counties and municipalities. The register of deeds shall also certify to the Board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their offices as the said Board shall require them; and the mayor of each city or town shall cause to be sent to the said Board the local rate of taxation for municipal purposes.

SEC. 714. Railroads.

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the board, and with reference to amounts and value on the first day of May of the year for which the return is made.

SEC. 715. Tangible and intangible property assessed separately.

(a). At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other
physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

(b). They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

(c). The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof, and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after notice of assessment and tax due, and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the County of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

SEC. 716. Railroads.

When any railroad has part of its road in this State and part thereof in any other State, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road and determine the value in this State accordingly: Provided, the board shall, in valuing
the fixed property in this State, give due consideration to
the character of roadbed and fixed equipment, number of
miles of double track, the amount of gross and net earnings
per mile of road in this State, and any other factor which
would give a greater or less value per mile of road in this
State than the average value for the entire system. On or
after the first Monday in July the said board shall give a
hearing to all the companies interested, touching the valuation
and assessment of their property. The said board may,
if they see fit, require all argument and communications to
be presented in writing.

SEC. 717. Railroads.
If the property of any railroad company be leased or oper-
ated by any other corporation, foreign or domestic, the prop-
erty of the lessor or company whose property is operated
shall be subject to taxation in the manner hereinafter di-
rected; and if the lessee or operating company, being a
foreign corporation, be the owner or possessor of any prop-
erty in this State other than that which it derives from the
lessee or company whose property is operated, it shall be
assessed in respect to such property in like manner as any
domestic railroad company.

SEC. 718. Railroads.
The State Board of Assessment shall have power to summon
and examine witnesses and require that books and papers
shall be presented to them for the purpose of obtaining such
information as may be necessary to aid in determining
the valuation of any railroad company. Any president, secre-
tary, receiver or accounting officer, servant or agent of any
railroad or steamboat company having any proportion of
its property or roadway in this State, who shall refuse to at-
tend before the said Board when required to do so, or re-
fuse to submit to the inspection of said Board any books or
papers of such railroad company in his possession, custody
or control, or shall refuse to answer such questions as may be
put to him by said Board, or order touching the business
or property, moneys and credits, and the value thereof, of
said railroad company, shall be guilty of a misdemeanor, and
on conviction thereof before any court of competent juris-
diction shall be confined in the jail of the county not exceed-
ing thirty days, and shall be fined in any sum not exceeding
five hundred dollars and costs, and any president, secretary,
accounting officer, servant, or agent aforesaid, so refusing as
aforesaid, shall be deemed guilty of contempt of such Board,
and may be confined, by order of said Board, in the jail of
the proper county until he shall comply with such order and pay the cost of his imprisonment.

SEC. 719. *Taxes on railroads shall be a lien on property of the same.*

The taxes upon any and all railroads in this State, including roadbed, right-of-way, depots, sidetracks, ties and rails now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State, and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

SEC. 720. *Board of Assessment to certify; when tax payable.*

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the Register of Deeds of the counties and the Clerk of the Board of Commissioners of the municipalities through which said companies operate the apportionment of the valuations as hereinbefore determined and apportioned by the Board, and the Board of County Commissioners shall assess against such valuation the same tax imposed for county, township, town or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.

SEC. 721. *Canal and steamboat companies.*

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the Board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

**ARTICLE VIII**

**GENERAL PROVISIONS**

SEC. 800. *Foreign corporations not exempt.*

Nothing in this act shall be construed to exempt from taxation at its actual cash value any property situated in the State belonging to any foreign corporation.
SEC. 801. Defining actual value in money.

All property, real and personal, shall, as far as practicable, be valued at its true value in money. The intent and purpose of the tax laws of the State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words “market value,” “true value,” or “cash value,” whenever used in the tax laws of this State, shall be held to mean for what the property and subjects can be transmuted into cash when sold in such manner as such property and subjects are usually sold.

SEC. 802. Clerk of cities and towns to furnish information as to valuation, taxes levied, and indebtedness.

The clerk or auditor of each city and town in this State shall annually make and transmit to the State Board of Assessment, on blanks furnished by the said Board, a full, correct and accurate statement showing the assessed valuation of all property, tangible and intangible, within his city or town, and separately the amount of all taxes levied therein by said city or town, including school district, highway, street, sidewalk, and other similar improvement taxes for the current year, and the purpose for which the same were levied; and a complete and detailed statement of the bonded and other indebtedness of the city or town, the accrued interest on same, whether not due or due and unpaid, and the purposes for which said indebtedness was incurred.

SEC. 803. County indebtedness to be reported.

The auditor or county accountant of each county in this State shall make and deliver annually to the State Board of Assessment a full, correct, and accurate statement of the bonded and other indebtedness of his county, including township, school districts and special tax districts, the purposes for which same was incurred, and all accrued interest, whether not due or due and unpaid.

SEC. 804. Correction of assessment roll.

If on the assessment roll of any county there is an error either in the name of the person assessed, or any taxable property shall not have been listed, or any error that has been made in the transfer, the name may be changed, the property entered on the roll, or the error corrected by the county supervisor of taxation after the roll has been returned to the clerk of the board of county commissioners; or such name may be changed, omission supplied, entry made or error corrected by the board of county commissioners upon
satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may require the person or persons affected to show cause, on a day to be appointed, why the error shall not be corrected or omission supplied; and the board of county commissioners is empowered and authorized to correct any error arising from the fact that property appears on the assessment roll which has been conveyed to another before the listing period, or did not belong to the taxpayer on the first day of April of the current year.

SEC. 805. Discounts and penalties in payment of taxes.

All taxes assessed and/or levied by any county in this State, in accordance with the provisions of this act, shall be due and payable on the first Monday of October of the year in which so assessed and levied, and if actually paid in cash.

(1) On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent.

(2) After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent.

(3) After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

(4) After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent.

(5) After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent.

(6) After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent.

(7) After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent.

(8) Should any taxpayer desire to make a prepayment of his taxes between July first and October first of any year, he may do so by making payment to the County or City Accountant, City Clerk, Auditor or Treasurer, as the governing body may determine and shall be entitled to the following discounts: If paid on or before July first, a deduction of three per cent; if paid on or before August first, a deduction of two and one-half per cent; if paid
on or before September first, a deduction of two per cent; if paid on or before October first, a deduction of one and one-half per cent. Whenever any such payments are made, the auditor or county accountant shall certify the same to the Clerk to the Board of County Commissioners, and the same shall be credited, together with the discount, to the taxes levied to the person, firm or corporation, which credit shall include the discount upon the above basis. The Board of Commissioners of any county or municipality may by resolution adopted prior to the first day of October, one thousand nine hundred thirty-three, eliminate the penalties provided in this section on payment of taxes delayed beyond the first day of February, and may adopt as applicable to such county or municipality, in lieu of the discounts and penalties provided in this section, a schedule of discounts not in excess of the following:

On taxes paid on or before October first a discount of two per cent.

On taxes paid on or before November first a discount of one per cent.

On taxes paid on or before January first a discount of one-half of one per cent.

(9). The County Commissioners of any county may order and direct the payment of taxes in installments of not less than twenty-five per cent of the amount due, at such time as the County Commissioners may determine the final installment to be made payable not later than May first, subject to the discounts and penalties as herein provided.

Provided, nothing herein shall be construed to repeal any of the provisions of House Bill one thousand and sixty-two relating to Pender County.

SEC. 806. Failure to list personal property a misdemeanor.

If any person, firm or corporation whose duty it is to list any personal property whatsoever for taxation, shall fail, refuse or neglect to list same, shall remove or conceal same, or cause same to be removed or concealed, or shall aid or abet in removing or concealing property that should be listed, such person, firm or corporation shall be guilty of a misdemeanor.

SEC. 807. Penalty for failure to make report.

Every Register of Deeds, Auditor, County Accountant, Supervisor of Taxation, Assessor, Sheriff, Clerk of Superior Court, Clerk of Board of County Commissioners, County Commissioners, Board of Aldermen, or other governing body of a city or town, Mayor, Clerk of city or town, or any other public officer, who shall willfully fail, refuse or neglect to
perform any duty required, to furnish any report to the State Board of Assessment as prescribed in this or the Revenue Act, or who shall willfully and unlawfully hinder, delay or obstruct said Board in the discharge of its duties, shall for every such failure, neglect, refusal, hindrance and/or delay, in addition to the other penalties imposed in this and the Revenue Act, pay to the State Board of Assessment for the general fund of the State the sum of one hundred dollars ($100.00), such sum to be collected by said Board. A delay of thirty days to make and furnish any report required or to perform a duty imposed shall be prima facie evidence that such delay was willful.

SEC. 808. Misdemeanor for refusal to inspect records or respond to subpoena.

Any person, persons, member of a firm, or any officer, director or stockholder of a corporation who shall refuse permission to inspect any books, papers, documents, statements, accounts, or records demanded by the State Board of Assessment, the members thereof, or any duly authorized deputy provided for in this act or the Revenue Act, or who shall willfully fail, refuse or neglect to appear before said Board in response to its subpoena or to testify as provided for in this act and the Revenue Act, shall, in addition to all other penalties imposed in this or the Revenue Act, be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

SEC. 809. Unconstitutionality or invalidity.

If any clause, sentence, paragraph, sub-section, section or any part of this act shall, for any reason, be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, sub-section, section, or part thereof directly involved in such judgment. No caption of any section or sections shall in any way affect the validity of this act or any part thereof.

SEC. 810. It is the purpose of this act to provide the machinery for the listing and valuing of property, and the levy and collection of taxes, for the year one thousand nine hundred and thirty-three, and annually thereafter.

SEC. 811. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

SEC. 812. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.
S.B. 10  CHAPTER 205

AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES.

The General Assembly of North Carolina do enact:

Whereas, in several of the counties and municipalities and governmental units of the State obligations have been incurred and bonds issued in the aggregate of an amount beyond the ability of such county or municipality to meet from the revenue derived or to be derived from taxation, and thereby property has been depreciated in value, and by reason of the low price of commodities and products and the general depression prevailing throughout the country, the county, municipality, or governmental units have been and will be unable to raise and secure by any method of taxation the necessary amount to meet the debt service of such obligations at their face value and/or at the rate of interest provided for in such securities, and many of the aforesaid bonds and other securities are now offered at the public markets for sale at a price much less than their face value; and

Whereas, it is believed that a readjustment of these obligations upon a satisfactory basis between the counties, municipalities, and governmental units on the one hand and the holders of the securities on the other will result in material aid and progress to such community and will tend to increase the market value and salability of State bonds and obligations now in the hands of bondholders: Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. There is hereby created a commission to be known as the County Readjustment Commission, which shall consist of three (3) freeholders and taxpayers resident in the State of North Carolina, to be appointed by the Governor immediately following the ratification of this act, no two of which shall be of the same business or profession, in the appointment of which the Governor shall name the chairman and fix the compensation of such commissioners, which shall be paid as hereinafter provided, and said commission shall proceed to organization by electing a secretary and providing such other expert legal and clerical assistance as may be necessary for the purposes hereinafter enumerated.

SEC. 2. Upon call, and at the request of any county or municipality of the State which may desire to have the
services of the aforesaid Readjustment Commission in ascertaining and assisting such county, governmental unit, or municipality in working out a plan of readjustment, the aforesaid commission, with such aid and assistance as it may require, and after said county, governmental unit, or municipality has advertised in a local newspaper in said county once a week for four successive weeks of the time, place and hearing of said Readjustment Commission in order that the bondholders may have notice thereof, shall forthwith proceed to investigate the resources and available revenue of such county or municipality, its tax burdens and its valid obligations and securities outstanding and permit and allow any bondholder, county, governmental unit, or municipality to offer evidence or information in order that it may make such study of an analysis of the debts and obligations of such county governmental unit, or municipality and its resources to meet the same and to fix the valuation of said county, governmental unit, or municipality and find the ability of said county, governmental unit or municipality to pay, and recommend and report to the authorities their suggestions and methods of such readjustment and the ability of such county, governmental unit, or municipality to meet the same. Findings by said Readjustment Commission as to the value of the securities and the ability of the county, governmental unit, or municipality to pay, if supported by competent evidence shall be prima facie and presumptive evidence of the valuation of the securities and of the ability of the county, governmental unit, or municipality to meet the same. And the said authorities of all such counties, municipalities, and governmental units shall be further authorized and empowered in their discretion to request the services of the aforesaid County Readjustment Commission to enter into negotiations with the holder or holders of all such securities for the purpose of readjusting the same upon such basis as the said commission and the holders of such obligations may agree upon, and shall report their recommendations as to the readjustment of such indebtedness to the authorities of such counties, municipalities, or other governmental units for their final decision.

SEC. 3. Upon the coming in of the aforesaid report, the authorities of such county, municipality, or governmental unit shall be authorized to call the holders of its securities or obligations in conference for discussion of a basis of such readjustment and may make such adjustment of its obligations with the holders of its securities as may be mutually acceptable and agreeable, and whenever the holders of at least two-thirds of the total obligations of such county, gov-
ernmental unit, or municipality shall agree upon a basis of readjustment, then such county, governmental unit, or municipality shall be authorized to proceed therewith and to issue new securities or refunding securities to the amount of the readjustment basis of its obligations for such extended period of time and at such rate of interest as may be mutually acceptable unless an election shall be called as herein-after provided.

Sec. 4. That whenever two-thirds in amount of the holders of the securities of such county or municipality have agreed with such county, municipality, or governmental unit upon the readjustment of its obligations, the same adjustment shall be tendered to all holders of the securities on the same basis proposed and agreed to, and upon the failure of such minority holders to accept such settlement and readjustment upon the basis assented to by two-thirds in amount of the holders of the total obligations of such county, governmental unit, or municipality, then thereafter the holders of such securities declining to accept the adjustment aforesaid may proceed to seek redress for relief by an action in the Superior Court in said county, but no mandamus shall lie until eighteen months after final judgment establishing the claims of such minority holder or holders and upon application for said mandamus. The court shall have power and authority to investigate and determine the ability of the county, governmental unit, or municipality to pay out of its present and probable income its accrued and accruing indebtedness and when the money which may reasonably be expected to be raised by the levy of and collection of taxes in the said county, governmental unit, or municipality within its current fiscal year, together with such other sources of income of the county, governmental unit, or municipal corporation as may exist, shall be insufficient to pay the reasonable, necessary and economical operating expenses of such municipal corporation, its probable requirements for welfare relief and the service of its debts, the court may upon the facts so found by it issue said mandamus upon such terms and conditions as in the judgment of the court may seem just and equitable.

Sec. 5. That all of the costs of investigation, salaries of the commission, and its expenses in making the report herein provided for shall be borne by and paid by the county, municipality, or governmental unit calling upon such commission for its assistance and report, and the salaries of the aforesaid commissioners and the general expense thereof shall be apportioned by the commission in a just and equitable manner and paid by the county, municipality, or governmental unit calling for this service.
Findings of Commission filed with Secretary of State.

Units to file with Secretary of State copies of any readjustments made.

Debt service levies reducible in proportion to terms of readjustment.

Local units may borrow money to purchase their own bonds at discounts.

R. F. C. loans authorized.

Bonds to cover loans may be issued.

Such bonds declared for necessary purpose.

Special tax for bonds authorized.

SEC. 6. That the commission herein appointed, after making the investigation and report as herein provided for, shall make a copy of its findings and recommendations in condensed form and file the same in the office of the Secretary of State at Raleigh, which shall be by him recorded in a book to be provided for that purpose, and the county, governmental unit, or municipality shall make and file with the Secretary of State, to be likewise recorded in his office, a copy of any adjustment or settlement which may be or may have been reached with the holders of such securities and obligations as herein provided, and thereafter the aforesaid county, municipality, or governmental unit shall not make or levy any tax or assessment concerning the aforesaid bonds and obligations or provide any debt service or sinking fund beyond the amount of such settlement and adjustment agreed upon and adopted by such readjustment as herein provided.

SEC. 7. Said County Readjustment Commission is hereby authorized and empowered, subject to the approval of the governing body of any political sub-division of the State, and at its request, to negotiate for a loan to be made to any county, city, town or other political sub-division, if such loan, or the money derived therefrom, can be used to purchase the outstanding bonds or notes, or other evidences of indebtedness of such political sub-division at a discount of 40 per cent or more. If Congress shall provide that the Reconstruction Finance Corporation may make such loans to counties, cities, towns or other political sub-divisions of North Carolina, then the governing bodies of such counties, cities, towns or other political sub-divisions of North Carolina, are hereby authorized and empowered to borrow money from such Reconstruction Finance Corporation for such purpose, and such governing bodies are hereby authorized and empowered to issue bonds or other evidence of indebtedness to the Reconstruction Finance Corporation, or any other lender, under like circumstances, in such amounts and in such denominations, at such rate of interest and for such term of years, and otherwise, as may be agreed upon between the governing body of any such county, city, town or other political sub-division of North Carolina, and the Reconstruction Finance Corporation. Said obligations to the Reconstruction Finance Corporation or other lender are hereby declared to be obligations issued for a necessary purpose and to be binding upon the county, city, town or other political sub-division, and a sufficient special tax shall be levied and collected each year by the governing body of such county, city, town or other political sub-division as may be necessary to pay the interest and retire the principal of such bonds, according to
the terms and provisions contained in the issue. It is further provided that any portion of the total of the outstanding indebtedness of any county, town, city or other political sub-division may be discounted as herein provided.

SEC. 8. In any case where any county, city town or other political sub-division shall have reached an agreement with its creditors upon a debt settlement plan, such agreement shall be tentative to the following extent: That is, the proposed debt settlement plan shall first be published in some newspaper in the county affected by the debt settlement plan, or within which the county, city or town is situated, once a week for four successive weeks, or for thirty days. If, at the end of said thirty days, no petition as hereinafter provided shall have been presented to the governing body of any such political sub-division requesting an election upon the proposed debt settlement plan, then the governing body thereof is hereby authorized and empowered to enter into a contract with its creditors for a readjustment of its indebtedness, and to issue bonds of any nature, and in any denominations, maturing within such period of time and at such rates of interest, as may be proposed in the debt settlement plan; and it is further authorized and empowered to do everything necessary in order to fully carry out the terms and conditions embodied in the proposed or tentative debt settlement plan. Such bonds, issued for a total refunding of the indebtedness of such political sub-division, or issued as partial refunding of indebtedness of such political sub-division, are hereby declared to be issued for necessary purposes within the contemplation of the Constitution; and such political sub-division, through its proper governing body, is hereby directed to levy sufficient taxes annually to pay such obligations in accordance with the tenor and terms as same may be provided in such debt settlement plan. However, if within such period of thirty days publication, a petition shall be filed with the governing body of any such political sub-division signed by a number of qualified voters equal to 10 per cent of the votes cast for Governor of North Carolina at the last preceding election in such political unit, then it shall be the duty of such governing body to call an election to be held within sixty days after the expiration of the said thirty day period at which time the election shall be conducted in accordance with the general law of North Carolina as now provided for voting for propositions. A ballot shall be provided having thereon the phrase “For Debt Settlement Plan,” and also the phrase “Against Debt Settlement Plan.” Those desiring to vote for the debt settlement plan shall make a cross mark in the square at the left of the following:

Agreement as to readjustment tentative.

Publication of proposed plan.

If no election petition filed, then agreement may be put into effect.

Bonds declared for necessary purpose.

Petition of 10% of voters forces election on debt settlement plan.

Ballots.
“For Debt Settlement Plan,” and those desiring to vote against proposed debt settlement plan shall make a cross mark in the square at the left of the following: "Against Debt Settlement Plan." If the majority of the votes cast at such an election shall be in favor of the proposed debt settlement plan, then the governing body of such county, city, town or other political sub-division shall proceed to sign the debt settlement contract with the creditors, and to issue such bonds as may be provided in said debt settlement plan, at such rate of interest and in such denominations and for such length of time as may be provided for in the debt settlement contract; and the said governing body is hereby fully authorized and empowered to do everything necessary to carry out the provisions of any such proposed debt settlement. If, at such election, a majority of the votes cast are against the proposed debt settlement plan, then the tentative agreement shall become null and void; however, such failure of a majority of the people to ratify any tentative debt settlement plan shall not be deemed to prohibit the governing body of any county, city or town from proceeding to negotiate any other plan of debt settlement with its creditors, and, after the expiration of one year from the date of such an election, a second election may be held upon any other or different debt settlement plan.

SEC. 9. If it shall be held that any section, sentence, or other portion of this act shall be unconstitutional, then the remaining portion of the act shall remain in force.

SEC. 10. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 11. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 190 CHAPTER 206

AN ACT TO PERMIT CERTAIN PERSONS DULLY LICENSED AS PHARMACISTS IN OTHER STATES TO STAND THE EXAMINATION TO PRACTICE PHARMACY.

The General Assembly of North Carolina do enact:

SECTION 1. That Public Laws, chapter one hundred and eight, section thirteen, as amended by Public Laws one thousand nine hundred and fifteen, chapter one hundred and sixty-five, and as amended by Public Laws one thousand nine
hundred and twenty-one, chapter fifty-two, be amended as follows:

At the end of the said section, now Consolidated Statutes six thousand six hundred and fifty-eight, and after the word “year,” add the following: “Provided, that any person legally registered or licensed as a pharmacist by another state board of pharmacy, and who has had fifteen years continuous experience in North Carolina under the instruction of a licensed pharmacist next preceding his application shall be permitted to stand the examination to practice pharmacy in North Carolina upon application filed with said board prior to the first day of July, one thousand nine hundred and thirty-three.

SEC. 2. That any person who has had two years of college training and has been filling prescriptions in a drug store or stores for twenty years or longer may take the examination as provided in Section 1 herein.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after the date of its ratification.

Ratified this the 3rd day of April, A. D. 1933.

S.B. 256

CHAPTER 207

AN ACT TO AMEND CHAPTER TWO OF CONSOLIDATED STATUTES OF 1919, RELATING TO THE ADOPTION OF MINORS.

The General Assembly of North Carolina do enact:

ADOPTION OF MINORS

SECTION 1. That Sections 182 to 191 inclusive of the Consolidated Statutes be, and the same are hereby repealed and the following inserted in lieu thereof:

(1). Any proper adult person or husband and wife, jointly, who have legal residence in North Carolina may petition the Superior Court of the County in which he or they have legal residence, or the County in which the child resides, or of the County in which the child had legal residence when it became a public charge, or of the County in which is located any agency or institution operating under the laws of this State having guardianship and custody of the child, for leave to adopt a child and for a change of the name of such child: Provided, that in every instance the child and his parent or parents have legal residence in this State. Such petition for adoption shall be filed in duplicate on standard form, to be supplied by the State
Board of Charities and Public Welfare, one form to be held in the files of the said Superior Court, and the other to be returned to said State Board of Charities and Public Welfare to be held a permanent record.

(2). Upon the filing of a petition for the adoption of a minor child the Court shall instruct the County Superintendent of Public Welfare, or a duly authorized representative of a child-placing agency, licensed by the State Board of Charities and Public Welfare, to investigate the conditions and antecedents of the child for the purpose of ascertaining whether he is a proper subject for adoption, and to make appropriate inquiry to determine whether the proposed foster home is a suitable one for the child. The County Superintendent of Public Welfare or the duly authorized representative of such agency described hereinbefore shall make a written report of his findings to the court of adoption.

(3). The parent or guardian, or the persons having charge of such child, or with whom it may reside, must be a party of record in this proceeding.

(4). Upon the filing of the written report of the Superintendent of Public Welfare or of a duly authorized representative of said agency described hereinbefore and with the consent of the parent or parents if living or of the guardian, if any, or of the person with whom such child resides, or who may have charge of such child, except in cases hereinafter provided for, the Court, if it be satisfied that the petitioner is a proper and suitable person and that the adoption is for the best interests of the child, may tentatively approve the adoption and issue an order giving the care and custody of the child to the petitioner. Within two years thereafter, but not earlier than one year from date of such order, the Court, at its discretion, may complete the adoption by an order granting letters of adoption and effect of adoption shall be retroactive to date of application. During this interval the child shall remain the ward of the Court and shall be subject to such supervision as the court may direct.

(5). Such order granting letters of adoption, when made, shall have the effect forthwith to establish the relation of parent and child between the petitioner and the child during the minority or for the life of such child, according to the prayer of the petition, with all the duties, powers and rights belonging to the relationship of parent and child, and in case the adoption be for the life of the child, and the petitioner die intestate, such order shall have the further effect to enable such child to inherit the real estate and entitle it to the personal estate of the petitioner in the same manner and to the same extent such child would have been entitled.
to if such child had been the actual child of the person adopting it. The child shall not inherit and be entitled to the personal estate if the petitioner especially sets forth in his petition such to be his desire and intention. Any proceedings conducted under this section to which the adopting parent shall be a party shall be binding upon such party, regardless of lack of jurisdiction as to the other persons or any irregularities in the proceedings.

(6). For proper cause shown the Court may decree that the name of the child shall be changed to that of the adopting parent: Provided, that whenever the name of any child is so changed, the Court shall immediately report such change to the Bureau of Vital Statistics of the State Board of Health, authorizing said Bureau to enter change of name on the original birth certificate of the child and to issue upon request a certificate of birth bearing the new name of a child as shown in the decree of adoption, the name of the foster parents of said child, age, sex, date of birth, but no reference in any certified copy of the birth certificate shall be made to the adoption of the said child. However, original registration of birth shall remain a part of the record of the said Bureau of Vital Statistics. The provisions of this section shall apply to all minors heretofore adopted in accordance with the laws existing at the time of such adoptions in as full a manner as to adoptions hereunder.

(7). When the Court grants the petitioner the custody of the child, if the child is an orphan and without guardian and possesses any estate, the Court shall require from the petitioner such bond as is required by law to be given by guardians.

(8). The order granting letters of adoption shall be recorded in a book entitled "Clerk's Record of Orders and Decrees" in the Office of the Clerk of the Superior Court in the County in which the adoption is made, and may be revoked at any time within two years after date of order by the Court for good cause shown. On issuing such order granting letters of adoption, the Clerk of the Superior Court of the County in which order is issued shall send copy of such order to the State Board of Charities and Public Welfare and likewise a copy of revocation of order to said Board to be held as a permanent record.

(9). In all cases where the parent or parents of any child has willfully abandoned the care, custody, nurture and maintenance of the child to kindred, relatives or other persons, and in all cases where a Court of competent jurisdiction has declared the parent or parents or guardians unfit to have the care and custody of such child, such parent or
parents or guardian shall be deemed to have forfeited all rights and privileges with respect to the care, custody and services of such child, and upon finding of such fact by the Court, shall not be necessary parties to any action or proceeding under this chapter.

(10). All proceedings for the adoption of minors in Courts of this State are hereby validated and confirmed, and the orders and judgments therein are declared to be binding upon all parties to said proceedings and their privies and all other persons, until the orders or judgments shall be vacated as provided by law.

(11). Any parent whose rights and privileges have been forfeited as provided by the second preceding section who shall procure the possession and custody of such child, with respect to whom his rights and privileges are forfeited, otherwise than by law provided, shall be guilty of a crime, and shall be punished as for abduction.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

H.B. 80
CHAPTER 208

AN ACT TO AMEND CHAPTER 278 OF THE PUBLIC LAWS OF 1931 RELATING TO THE NUMBER OF MEMBERS OF THE BOARD OF EDUCATION OF WILKES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the paragraph relating to Wilkes County in section one of chapter two hundred and seventy-eight of the Public Laws of one thousand nine hundred and thirty-one, as amended by chapter three hundred and thirteen of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby repealed, it being the intent and purpose of this act to reduce the membership of the Board of Education of Wilkes County from seven to three members.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after the first Monday in April, one thousand nine hundred and thirty-three.

Ratified this the 3rd day of April, A. D. 1933.
S.B. 184  CHAPTER 209

AN ACT TO AMEND CHAPTER 152, PUBLIC LAWS 1931, RELATING TO THE RIGHT TO PERFORM AN AUTOPSY UPON THE HUMAN BODY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred fifty-two, Public Laws 1931, be and the same is hereby amended by striking out after the word "autopsy" in line nine the words, "for the purpose of ascertaining the cause of death."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.

H.B. 221  CHAPTER 210

AN ACT TO PROVIDE FOR THE ORGANIZATION AS AN AGENCY OF THE STATE OF NORTH CAROLINA OF THE NORTH CAROLINA STATE BAR, AND FOR ITS REGULATION, POWERS, AND GOVERNMENT, INCLUDING THE ADMISSION OF LAWYERS TO PRACTICE AND THEIR DISCIPLINE AND DISBARMENT.

The General Assembly of North Carolina do enact:

SECTION 1. Creation of North Carolina State Bar as an agency of the State. There is hereby created as an agency of the State of North Carolina, for the purposes and with the powers hereinafter set forth, The North Carolina State Bar.

SEC. 2. Membership and privileges. The membership of The North Carolina State Bar shall consist of two classes, active and honorary.

The active members shall be all persons who shall have heretofore obtained, or who shall hereafter obtain, a license or certificate, which shall at the time be valid and effectual, entitling them to practice law in the State of North Carolina. No person other than a member of The North Carolina State Bar shall practice in any court of the State, except foreign attorneys as provided by statute.

The honorary members shall be (a) the Chief Justice and Associate Justices of the Supreme Court of North Carolina; (b) the Judges of the Superior Courts of North Carolina; (c) all former judges of the above-named courts resident...
in North Carolina, but not engaged in the practice of law;
(d) Judges of the District Courts of the United States and of
the Circuit Court of Appeals resident in North Carolina.

Only active members shall be required to pay annual mem-
bership fees, and shall have the right to vote. A member
shall be entitled to vote at all annual or special meetings
of The North Carolina State Bar, and at all meetings of
and elections held by the Bar of each of the judicial districts
in which he resides: Provided, that if he desires to vote with
the Bar of some district in which he practices, other than
that in which he resides, he may do so upon filing with the
resident judge of the district in which he desires to vote,
and with the resident judge of the district in which he resides
(and, after The North Carolina State Bar shall have been
organized as hereinafter set forth, with the secretary-treas-
urer of The North Carolina State Bar), his statement in
writing that he desires to vote in such other district: Pro-
vided, however, that in no case shall he be entitled to vote
in more than one district.

Sec. 3. Government. The government of The North Carolina
State Bar shall be vested in a Council of The North Carolina
State Bar, hereinafter referred to as the “Council,” con-
sisting of one Councillor from each judicial district of the
State, to be appointed or elected as hereinafter set forth,
and the officers of The North Carolina State Bar, who shall
be ex officio members during their respective terms of office.
Notwithstanding any provisions of this act as to the voting
powers of members, the Council shall be competent to ex-
ercise the entire powers of The North Carolina State Bar
in respect of the interpretation and administration of this
act, the acquisition, lease, sale, or mortgage of property,
real or personal, the seeking of amendments hereto, and all
other matters, except as otherwise directed or overruled, as
in section sixteen hereof provided. The Councillors elected
shall serve as follows: Those elected from the First, Fourth,
Seventh, Tenth, Thirteenth, Sixteenth, and Nineteenth Dis-
tricts shall serve for one year from the date of their elections;
those elected from the Second, Fifth, Eighth, Eleventh, Four-
teenth, Seventeenth, and Twentieth Districts shall serve for
two years from the date of their election; and those elected
from the Third, Sixth, Ninth, Twelfth, Fifteenth, and Eight-
teenth Districts shall serve for three years from the date of
their election: Provided, that upon the election of successors
to the Councillors first elected, the term of office and the period
for which such Councillors are elected shall be three years
from the date of election.
All Councillors elected from any additional judicial districts shall be elected for a term of three years.

Neither a Councillor nor any officer of the Council or of The North Carolina State Bar shall be deemed as such to be a public officer as that phrase is used in the Constitution and laws of the State of North Carolina.

SEC. 4. Election of Councillors. Within thirty days after this act shall have gone into effect the judge of each judicial district shall, by notice posted at the front door of each court house within his district and by such other means as he shall think desirable, call a meeting of the attorneys residing within his district, and any others who may declare in writing their desire to be affiliated with that district, as hereinabove provided, for the purpose or organizing the Bar of the district, the said meeting to be held at a place deemed by the judge to be convenient, on a day fixed, not less than twenty nor more than thirty days from posting of notice. At that meeting such attorneys as attend shall constitute a quorum, and shall forthwith form such organization herein referred to as the "District Bar," as they may deem advisable, of which organization all active members of The North Carolina State Bar entitled to vote in that district shall be members. The District Bar shall be the subdivision of The North Carolina State Bar for that judicial district, and shall adopt such rules, regulations and by-laws not inconsistent with this act as it shall see fit, a copy of which shall be transmitted to the secretary-treasurer of The North Carolina State Bar when organized; and copies of any amendments of such rules, regulations, and by-laws shall likewise be sent to said secretary-treasurer. The District Bar so formed shall, at the time of its formation, elect a Councillor to represent that district, and all subsequent elections of Councillors, whether for regular terms or to fill vacancies, shall be held as provided by the said rules, regulations, and by-laws so adopted by the District Bar. In case the judge of any judicial district, by reason of physical disability or otherwise, shall fail to call the meeting aforesaid within thirty days after this act shall have gone into effect, the same may be called within thirty days thereafter by any two attorneys residing in said district, by written notice signed by them and delivered to the clerk of the court of each county in the district to be posted at the front door of each court house as aforesaid, the said meeting to be held on a day fixed not less than twenty nor more than thirty days after the posting of said notice; and thereupon the same proceedings shall take place as though the meeting had been called by the judge as aforesaid. Any clerk to whom any such notice shall be delivered to be posted shall immediately post the same and
shall write upon the said notice the exact date and time when the same is so posted. In case more than one notice shall be posted hereunder by different groups of attorneys, that posted first in point of time shall prevail and be deemed to be the notice provided for under this act. Pending the organization of the Council as hereinafter provided, notification of the election of each Councillor shall be sent within five days after such election by the secretary of the District Bar to the Clerk of the Supreme Court of North Carolina; but after the organization of the Council such notices shall be sent to its secretary-treasurer. In case neither the judge nor any two members shall call a meeting as aforesaid, a Councillor for the said district, residing therein, shall be named at a meeting of such members of the Council as shall have been elected in accordance herewith, to serve until such District Bar shall be organized under the provisions of this act (except as to the time for calling meetings), either on the call of the judge of the District Court or of two members of the Bar, and shall have elected a Councillor to serve for the unexpired term of the Councillor so named.

SEC. 5. Change of judicial districts. In the event that a new district shall hereafter be carved out of an existing district, the Councillor for the old district shall remain in office and continue to represent the district constituting that portion of the old district in which he resides or with which he has elected to be affiliated; and within thirty days after the division of the old district shall have become effective, or so soon thereafter as practicable, the same procedure shall be followed for the organization of The North Carolina State Bar, constituting the remaining and unrepresented portion of the old district, and for the election of a Councillor to represent the same, as is prescribed by section four of this act; and if a new district or more than one new district shall be formed by a recombination or reallocation of the counties in more than one existing district, the same procedure shall be followed as is prescribed by section four of this act, in said new district, or in each of them if there be more than one, within thirty days after the election or appointment of the judge or judges thereof; but in that event the office of Councillor for each of the old districts the counties in which shall have been so recombined into or reallocated to such new district or districts shall cease, determine, and become vacant so soon as the Bar or Bars of such new district, or all of such new districts if there shall be more than one, shall have been organized and shall have elected a Councillor or Councillors therefor, but not earlier: Provided, that if at such time any Councillor whose office shall thus become vacant be actually
serving upon a committee before which there is pending any trial of a case of professional misconduct or malpractice, he shall, notwithstanding the election of a new Councillor, continue to serve as Councillor for the purpose of trying such case until judgment shall have been rendered therein.

SEC. 6. Compensation of Councillors. The members of the Council and members of committees sitting upon disbarment proceedings shall receive such compensation, not exceeding ten ($10.00) dollars per day for the time spent in attending meetings, as shall be determined by the Council, to be paid by the secretary-treasurer of The North Carolina State Bar, on statements certified by the members presenting them, from the funds collected by him as hereinafter set forth.

SEC. 7. Organization of Council; publication of rules, regulations and by-laws. Upon receiving notification of the election of a Councillor for each judicial district, or, if such notification shall not have been received from all said districts, within one hundred and twenty (120) days after this act shall have gone into effect, the Clerk of the Supreme Court of North Carolina shall call a meeting of the Councillors of whose election he shall have been notified, to be held in the city of Raleigh not less than twenty days nor more than thirty days after the date of said call; and at the meeting so held the Councillors attending the same shall proceed to organize the Council by electing officers, taking appropriate steps toward the adoption of rules and regulations, electing Councillors for judicial districts which have failed to elect them, and taking such other action as they may deem to be in furtherance of this act. The regular term of all officers shall be one year, but those first elected shall serve until the first day of January, one thousand nine hundred thirty-five. The Council shall be the judge of the election and qualifications of its own members. When the Council shall have been fully organized and shall have adopted such rules, regulations and by-laws, not inconsistent with this act, as it shall deem necessary or expedient for the discharge of its duties, the secretary-treasurer shall file with the Clerk of the Supreme Court of North Carolina a certificate, to be called the "Certificate of Organization," showing the officers and members of the Council, with the judicial districts which the members respectively represent, and their post office addresses, and the rules, regulations and by-laws adopted by it; and thereupon the Chief Justice of the Supreme Court of North Carolina, or any judge thereof, if the court be then in vacation, shall examine the said certificate and, if of opinion that the requirements of this act have been complied with, shall cause the said certificate to be spread upon the minutes of the Court; but if of opinion

Old Councillor continues to serve on committee hearing misconduct case.

Compensation of Councillors.

Certified statements.

Calling first meeting of Councillors.

Time and place.

Election of officers.

One-year terms.

Certificate of organization.

Contents.

Approval by Supreme Court.
that the requirements of this act have not been complied with, shall return the said certificate to the secretary-treasurer with a statement showing in what respects the provisions of this act have not been complied with; and the said certificate shall not be again presented to the Chief Justice of the Supreme Court or any judge thereof, until any such defects in the organization of the Council shall have been corrected, at which time a new certificate of organization shall be presented and the same course taken as hereinabove provided, and so on until a correct certificate showing the proper organization of the Council shall have been presented, and the organization of the Council accordingly completed. Upon (a) the entry of an order upon the minutes of the Court that the requirements of this act have been complied with, or (b) if for any reason the Chief Justice or judge should not act thereon within thirty days, then, after the lapse of thirty days from the presentation to the Chief Justice or judge, as the case may be, of any certificate of organization hereinabove required to be presented by the secretary-treasurer, without either the entry of an order of the return of said certificate with a statement showing the respects in which this act has not been complied with, the organization of the Council shall be deemed to be complete, and it shall be vested with the powers herein set forth; and the certificate of organization shall thereupon forthwith be spread upon the minutes of the Court. A copy of the certificate of organization, as spread upon the minutes of the Court, shall be published in the next ensuing volume of the North Carolina Reports. The rules and regulations set forth in the certificate of organization, and all other rules and regulations which may be adopted by the Council under this act, may be amended by the Council from time to time in any manner not inconsistent with this act. Copies of all such rules and regulations adopted subsequently to the filing of the certificate of organization, and of all amendments so made by the Council, shall be certified to the Chief Justice of the Supreme Court of North Carolina, entered by it upon its minutes, and published in the next ensuing number of the North Carolina Reports: Provided, that the Court may decline to have so entered upon its minutes any of such rules, regulations and amendments which in the opinion of the Chief Justice are inconsistent with this act.

Sec. 8. Officers and committees of The North Carolina State Bar. The officers of The North Carolina State Bar shall be a president, a vice-president, and a secretary-treasurer, who shall be deemed likewise to be the officers, with the same titles, of the Council. Their duties shall be prescribed by the Council. The president and vice-president shall be elected by
the members of The North Carolina State Bar at its annual meeting, and the secretary-treasurer shall be elected by the Council. All officers shall hold office for one year and until their successors are elected and qualified. The officers need not be members of the Council.

Sec. 9. Powers of Council. Subject to the superior authority of the General Assembly to legislate thereon by general laws, and except as herein otherwise limited, the Council is hereby vested, as an agency of the State, with control of the discipline and disbarment of attorneys practicing law in this State: Provided, that from any order suspending an attorney from the practice of law and from any order disbarring an attorney, an appeal shall lie, as of right in the manner hereinafter provided, to the Superior Court Judge regularly holding the courts of the county wherein the attorney involved resides. The Council shall have power to administer this act; to formulate and adopt rules of professional ethics and conduct; to publish an official journal concerning matters of interest to the legal profession, and to do all such things necessary in the furtherance of the purposes of this act as are not prohibited by law.

Sec. 10. Admission to practice. The provisions of the law now obtaining with reference to admission to the practice of law, as amended, and the rules and regulations prescribed by the Supreme Court of North Carolina with reference thereto, shall continue in force until superseded, changed or modified by or under the provisions of this act.

For the purpose of examining applicants and providing rules and regulations for admission to the Bar, there is hereby created the Board of Law Examiners, which shall consist of (1) the Chief Justice of the Supreme Court of North Carolina, and (2) six members of the Bar, elected by the Council of The North Carolina State Bar, who need not be members of the Council. No teacher in any law school, however, shall be eligible. The members of the Board of Law Examiners elected from the Bar shall each hold office for a term of three years: Provided, that the members first elected shall hold office, two for one year, two for two years, and two for three years.

The Chief Justice of the Supreme Court shall be the Chairman of the Board, and the secretary of The North Carolina State Bar shall be the secretary of the Board, and serve without additional pay.

The examinations shall be held in such manner and at such times as the Board of Law Examiners may determine, but no change in the time or place shall become effective
within one year from the date upon which the change is determined.

The fees for examination shall be the same as now provided by law and shall be paid in the same manner. After the payment of the expenses of the examination, as by this act provided, the remaining sum paid in by reason of application for admission to practice shall be paid to the Supreme Court for the same use and purposes as such funds are now used.

The Board of Law Examiners, subject to the approval of the Council, shall by majority vote, from time to time, make, alter and amend such rules and regulations for admission to the Bar as in their judgment shall promote the welfare of the State and the profession: Provided, that any change in the educational requirements for admission to the Bar shall not become effective within two years from the date of the adoption of such change.

All such rules and regulations, and modifications, alterations and amendments thereof, shall be recorded and promulgated as provided in section seven of this act in relation to the certificate of organization and the rules and regulations of the Council.

For conducting each examination, the members of the Board of Law Examiners participating therein shall each receive such compensation, not exceeding the sum of fifty ($50.00) dollars, as shall be determined by the Council.

SEC. 11. Discipline and disbarment. The Council or any committee of its members appointed for that purpose shall have jurisdiction to hear and determine all complaints, allegations, or charges of malpractice, corrupt or unprofessional conduct, or the violation of professional ethics, made against any member of The North Carolina State Bar; may administer the punishments of private reprimand, suspension from the practice of law for a period not exceeding twelve months, and disbarment as the case shall in their judgment warrant, for any of the following causes: 1. Commission of a criminal offense showing professional unfitness; 2. Detention without a bona fide claim thereto of property received or money collected in the capacity of attorney; 3. Soliciting professional business; 4. Conduct involving willful deceit or fraud or any other unprofessional conduct; may invoke the processes of the courts in any case in which they deem it desirable to do so; and shall formulate rules of procedure governing the trial of any such person. Such rules shall provide for notice of the nature of the charges and opportunity to be heard; for a complete record of the proceedings for purposes of appeal, and, in the event that the penalty
adjudged be suspension from the practice, or disbarment, for an appeal, as of right to the Superior Court Judge regularly holding the courts of the county wherein the attorney involved resides on the record made before the Council, or the committee, as the case may be; upon appeal to the Judge of the Superior Court, the accused shall have the right to have his cause heard by a jury. From the decision of the Superior Court Judge hearing the appeal or the jury, the Council (or committee) and the accused attorney shall each have the right of appeal to the Supreme Court of North Carolina. Trials shall be held in the county in which the accused member resides: Provided, however, that the committee conducting the hearing shall have power to remove the same to any county in which the offense, or part thereof, was committed, if in the opinion of such committee the ends of justice or convenience of witnesses require such removal. In hearings before the Council (or committee) and in all appeals the procedure shall conform as near as may be to the procedure now provided by law for hearings upon the report of referees in references by consent.

SEC. 12. Concerning evidence and witness fees. In any investigation of charges of professional misconduct the Council and any committee thereof shall have power to summon and examine witnesses under oath, and to compel their attendance, and the production of books, papers, and other documents or writings deemed by it necessary or material to the inquiry. Each summons or subpoena shall be issued under the hand of the secretary-treasurer or the president of the Council or the chairman of the committee appointed to hear the charges, and shall have the force and effect of a summons or subpoena issued by a court of record, and any witness or other person who shall refuse or neglect to appear in obedience thereto, or to testify or produce the books, papers, or other documents or writings required, shall be liable to punishment for contempt either by the Council or its committee, but with the right to appeal therefrom. Depositions may be taken in any investigations of professional misconduct as in civil proceedings; but the Council or the committee hearing the case may, in its discretion, whenever it believes that the ends of substantial justice so require, direct that any witness within the State be brought before it. Witnesses giving testimony under a subpoena before the Council or any committee thereof or by deposition shall be entitled to the same fees as in civil actions.

In cases heard before the Council or any committee there-of, if the party shall be convicted of the charges against him, he shall be taxed with the cost of the hearings: Provided,
Right of compulsory attendance of witnesses and production of records.

Right of counsel.

Designation of prosecutor.

Compensation.

Records of attorneys charged with offenses.

Destruction allowed.

Final judgments docketed.

Restoration of licenses revoked.

Annual meetings of Bar.

Special meetings.

however, that such bill of costs shall not include any compensation to the members of the Council or committee before whom the hearings are conducted.

SEC. 13. Rights of accused person. Any person who shall stand charged with an offense cognizable by the Council or any committee thereof shall have the right to invoke and have exercised in his favor the powers of the Council and its committees in respect of compulsory process for witnesses and for the production of books, papers, and other writings and documents, and shall also have the right to be represented by counsel.

SEC. 14. Whenever charges shall have been preferred against any member of the Bar, and the Council shall have directed a hearing upon the charges, it shall also designate some member of the Bar to prosecute said charges in such hearings as may be held, including hearing upon appeals in the Superior and Supreme Courts. The Council may allow the attorney performing such services at its request such compensation as it may deem proper.

SEC. 15. Records and judgments and their effect. In the case of persons charged with an offense cognizable by the Council or any committee thereof, a complete record of the proceedings and evidence taken before the Council or any committee thereof shall be made and preserved in the office of the secretary-treasurer, but the Council may, upon sufficient cause shown and with the consent of the person so charged, cause the same to be expunged and destroyed. Final judgments of suspension or disbarment shall be entered upon the judgment docket of the Superior Court of the county wherein the accused resides, and also upon the minutes of the Supreme Court of North Carolina; and such judgment shall be effective throughout the State.

Whenever any attorney has been deprived of his license under the provisions of this act, the Council, in its discretion, may restore said license upon due notice being given and hearing had and satisfactory evidence produced of proper reformation of the licentiate before restoration.

SEC. 16. Annual and special meetings. There shall be an annual meeting of The North Carolina State Bar, open to all members in good standing, to be held at such place and time after such notice (but not less than thirty days) as the Council may determine, for the discussion of the affairs of the Bar and the administration of justice; and special meetings of The North Carolina State Bar may be called, on not less than thirty days notice, by the Council, or on the call, addressed to the Council, of not less than twenty-five per cent of the active members of The North Carolina State Bar; but
at special meetings no subjects shall be dealt with other than those specified in the notice. Notice of all meetings, whether annual or special, may be given by publication in such newspapers of general circulation as the Council may select, or, in the discretion of the Council, by mailing notice to the secretary of the several District Bars or to the individual active members of The North Carolina State Bar. The North Carolina State Bar shall not take any action in respect of any decision of the Council or any committee thereof relating to admission, exclusion, discipline or punishment of any person or other action, save after notice in writing of the action of the Council or committee proposed to be directed or overruled, which notice shall be given to the secretary-treasurer thirty days before the meeting, who shall give, by mail, at least fifteen days notice to the members of The North Carolina State Bar, and unless at the meeting two-thirds of the members present and voting shall favor the motion to direct or overrule. At any annual or special meeting ten per cent of the active members of the Bar shall constitute a quorum; but there shall be no voting by proxy.

SEC. 17. Membership fees and list of members. Every active member of The North Carolina State Bar shall on or before the first day of January, nineteen hundred and thirty-four, pay to the secretary-treasurer, without demand therefor, in respect of the calendar year nineteen hundred and thirty-three, a membership fee of three dollars, and shall thereafter, prior to the first day of July of each year, beginning with and including the year nineteen hundred and thirty-four, pay to the secretary-treasurer, in respect of the calendar year in which such payment is herein directed to be made, an annual membership fee of three dollars; and in every case the member so paying shall notify the secretary-treasurer of his correct postoffice address. The said membership fee shall be regarded as a service charge for the maintenance of the several services prescribed in this act, and shall be in addition to all fees now required in connection with admissions to practice, and in addition to all license taxes now or hereafter required by law. The said fee shall not be prorated: Provided, that no fee shall be required of an attorney licensed after this act shall have gone into effect until the first day of July of the second calendar year (a "calendar year" for the purposes of this act being treated as the period from January first to December thirty-first) following that in which he shall have been licensed; but this proviso shall not apply to attorneys from other states admitted on certificate. The said fees shall be disbursed by the secretary-treasurer on the order of the Council. The secretary-treasurer shall annually, at a time and
in a law magazine or daily newspaper to be prescribed by the Council, publish an account of the financial transactions of the Council, in a form to be prescribed by it. The secretary-treasurer shall compile and keep currently correct from the names and postoffice addresses forwarded to him and from any other available sources of information a list of members of The North Carolina State Bar and furnish to the Clerk of the Superior Court in each county, not later than the first day of October of each year, a list showing the name and address of each attorney for that county who has complied with the provisions of this act, and thereafter shall notify the clerk of the name and address of any additional attorney resident in that county who shall have complied with the provisions of this act. The names and addresses of such attorneys so certified shall be kept available to the public. The Commissioner of Revenue is hereby directed to supply the secretary-treasurer, from his record of license tax payments, with any information for which the secretary-treasurer may call in order to enable him to comply with this requirement.

SEC. 18. Saving as to North Carolina Bar Association. Nothing in this act contained shall be construed as affecting in any way the North Carolina Bar Association, or any local bar association.

SEC. 19. Saving as to constitutionality. If any section, paragraph, sentence, clause, or phrase of this act shall be for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act; and it is hereby declared that the General Assembly would have passed this act, and each section, paragraph, sentence, clause, and phrase hereof, irrespective of the fact that any one or more other sections, paragraphs, sentences, clauses and phrases hereof be declared for any reason unconstitutional.

SEC. 20. Sections two hundred four to two hundred fifteen, inclusive, of the Consolidated Statutes of one thousand nine hundred nineteen, as amended, and all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 21. Date from which in effect. This act shall be in force and effect from and after July first, nineteen hundred and thirty-three: Provided, however, that nothing herein shall affect the August, 1933, examination of applicants for license to practice law in North Carolina, which August, 1933, examination shall be held by the members of the Supreme Court of North Carolina as now provided by law as if this act had not been passed.

Ratified this the 3rd day of April, A. D. 1933.
H.B. 389  

CHAPTER 211

AN ACT TO AMEND CHAPTER 145 OF THE PUBLIC LAWS OF 1931, RELATING TO THE REFUND OF GASOLINE TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section fifteen of section twenty-four of chapter one hundred forty-five of the Public Laws of one thousand nine hundred thirty-one, as amended by chapter three hundred four of the Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended so as hereafter to read as follows:

(15). Any person, association, firm, or corporation, who shall buy in quantities of ten gallons or more at any one time any motor fuels as defined in this act for the purpose of use, and the same is actually used, for a purpose other than the operation of a motor vehicle designed for use upon the highways, on which motor fuels the tax imposed by this act shall have been paid, shall be reimbursed at the rate of five cents per gallon of the amount of such tax or taxes paid under this act, upon the following conditions and in the following manner:

(a). Before using such motor fuels the person, association, firm, or corporation proposing to use the same shall apply to the Commissioner of Revenue, upon blanks to be furnished by him, for a refund permit. Such application shall state the use for which the motor fuels for which taxes are to be refunded are to be used. If such motor fuels are to be used in a gasoline motor or engine, the application shall state the make and kind of such motor, the serial number thereof, and the purpose for which it is proposed to use the same. If such motor fuels are to be used for some purpose other than the operation of an engine, the application shall state the nature and kind of process in which such motor fuels are to be used, and the method and manner in which such motor fuels are to be used, stored and kept. In all cases such application shall state the approximate number of gallons of such motor fuels to be used per month, and shall give such other information as the Commissioner of Revenue shall require. In making application for refund permit, the person making application may combine one or more of the uses above specified in the same application. Dealers in motor fuel engaged in selling such fuel to motor boats owned by non-residents, and which boats are not documented in this State, may apply to the Commissioner of Revenue for a permit on forms to be prescribed by the Commissioner of Revenue, which permit
shall entitle the said dealer to be furnished with blanks by the Commissioner of Revenue in such form as may be prescribed by him, for the use of such non-resident boat owners to file applications for refunds as provided in this Act, and said non-resident boat owners shall not be required to secure permits. Such application for refund shall be filed in the name of the non-resident boat owner on blanks furnished by dealers holding permits. Said applications must be accompanied by an invoice of the dealer holding permit, showing the number of gallons of motor fuel delivered into the tanks of said boats and shall furnish such other information as the Commissioner of Revenue shall require. Applications must be sworn to before a Notary Public of this State and filed with the Commissioner of Revenue. Upon approval of said applications by the Commissioner of Revenue, said applications shall be paid as other applications for refund are paid: Provided, however, that such non-residents must file applications with the Commissioner of Revenue within thirty days from the date of purchase of said gasoline and that said applications may be paid immediately upon approval. The application shall be accompanied by a fee of one dollar, to be returned if the refund permit is not issued. Such fees, if retained, shall be paid by the Commissioner of Revenue to the State Treasurer, to be credited by him to the State Highway Fund.

(b). If, upon the filing of such application, the Commissioner of Revenue shall be satisfied that the same is made in good faith and that the motor fuels upon which the said tax refund is requested are to be used exclusively for one of the purposes set forth above and specified in said application, he shall issue to said applicant a refund permit specifying the terms and conditions under which refunds on such motor fuels will be made, which refund permits will expire with the fiscal year in which it is issued. Refund permits issued under this act shall state the name of the person, association, firm, or corporation to whom and for whose benefit it is issued, the purposes for which the motor fuels upon which tax refunds are to be made under the provisions thereof are to be used and the approximate number of gallons expected to be used per month for such purposes, and the Commissioner of Revenue shall determine such amount. Such refund permits shall bear serial numbers and shall not be transferable, nor shall any right or claim for refund under the same be transferable: Provided, however, that the Commissioner of Revenue shall not be required to issue any refund permit for use of motor fuels unless and until the applicant therefor shall have satisfied the Commissioner of Revenue that provisions have
been made for the storage of such motor fuels in a manner prescribed by the Commissioner of Revenue, so as to segregate the same from motor fuels for use in vehicles upon the highways.

(c). All claims for refunds for tax or taxes for motor fuels under the provisions of this act shall be filed with the Commissioner of Revenue on forms to be prescribed by him, between the first and the fifteenth day of January, April, July, and/or October of each year, and at such periods only, and shall cover only the motor fuels so used during the three months immediately preceding the filing of such application. Such application shall be accompanied by ticket, invoice, or other document from the retail dealer or distributor for motor fuels, issued at the time of purchase of such motor fuel and showing the purchase of the number of gallons of motor fuels on which said refund is requested, and upon which shall be written or stamped at the time of purchase appropriate words showing the purpose for which the said motor fuel is purchased and that refund will be requested. The application shall be sworn to before the Clerk of the Superior Court or a notary public of the county in which the applicant resides or has his place of business, and such attesting officer is authorized to charge therefor a fee of not exceeding twenty-five cents.

(d). If the Commissioner of Revenue shall be satisfied that the motor fuels specified in such application for refund have been legitimately used for the purpose specified in the refund permit issued to such applicant, he shall issue to such applicant a warrant upon the State Treasurer for the said taxes paid on such motor fuels under this act.

(e). No refund of tax or taxes shall be paid on motor fuels except under a refund permit and to the person, association, firm, or corporation named in said refund permit in the manner herein provided for.

(f). If the Commissioner of Revenue shall be satisfied that the holder of any refund permit issued under the provisions of this act has violated the conditions thereof, or has collected or sought to collect any refund of tax or taxes thereunder upon any motor fuels not used in strict accordance with said refund permit, he shall issue notice to the holder of such refund permit to show cause why the refund permit should not be cancelled, which notice shall state a time and place of hearing upon said notice. If upon such hearing the Commissioner shall find as a fact that the permit holder has violated the terms of his permit, he shall cancel such refund permit and the holder thereof shall be required to repay all
tax or taxes which have been refunded to him under such permit.

(g) Any applicant for a refund permit or any holder of a refund permit may appeal from the decision of the Commissioner of Revenue upon any matters arising under this section to the State Board of Assessment, who shall hear the matters presented on such appeal at a time and place to be fixed by said State Board of Assessment. Such State Board of Assessment shall have authority to cause the attendance of witnesses in behalf of such applicant or of the Commissioner of Revenue, and shall have authority to administer oaths and take testimony.

(h) The Commissioner of Revenue is hereby authorized and directed, if at any time in his opinion there is reason to doubt the accuracy of the facts set forth in any application for tax refund, to refer the matter to any agent of the Department of Revenue or to any member of the State Highway Patrol, and such person so designated shall make a careful investigation of all the facts and circumstances relating to said application in the use of the motor fuel therein referred to, and shall have a right to have access to the books and records of any retailer or distributor of motor fuel products for the purpose of obtaining the necessary information concerning such matters, and shall make due report thereof to the Commissioner of Revenue.

(i) That if any court of last resort shall hold that the provisions for refund herein set out shall render the levying and collecting of the tax hereinbefore provided invalid, it is the intention of the General Assembly that such provisions for refund shall be annulled and the tax shall be levied without any provisions for such refund and that this act shall be so construed.

SEC. 2. Any person making a false return or affidavit for the purpose of securing a refund to which he is not entitled under the provisions of this Act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding Five Hundred Dollars ($500.00), or imprisoned not exceeding two years, in the discretion of the Court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-three.

Ratified this the 3rd day of April, A. D. 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Auditor shall be and he is hereby required to make and file with the Governor a full and complete audit of the expenditures and receipts of the North Carolina Park Commission to date and report thereon the authority for such expenditures as may have been made by said commission or under its direction.

SEC. 2. The Governor of North Carolina shall be and he is hereby authorized and empowered to appoint a committee consisting of three members which shall be designated as an investigating and auditing committee which said committee so designated shall have full power to investigate, inquire into and fully report to the Governor all expenditures heretofore made by said commission, or under its authority and direction and to this end they shall have power to subpoena witnesses, take testimony under oath, review the report of the auditor and report fully upon the authority and justification of any and all expenditures made by said commission and all salaries paid and compensation allowed to any person whomsoever and the amount thereof and the justification therefor, and said committee so appointed shall receive compensation for their services in making such investigation as is now provided by law for their per diem and expenses while actually engaged in such investigations.

SEC. 3. That chapter forty-eight of the Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by changing the number of commissioners to be appointed by the Governor to five instead of eleven commissioners as now constituted.

SEC. 4. This act shall be enforced from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.
S.B. 134  CHAPTER 213

AN ACT TO PROVIDE FOR THE TEMPORARY CARE AND RESTRAINT OF PERSONS ADDICTED TO THE USE OF ALCOHOLIC DRINKS OR NARCOTIC DRUGS AND PERSONS INSANE.

The General Assembly of North Carolina do enact:

SECTION 1. That the superintendent, manager, or owner of any public or private hospital, sanatorium, or institution, upon the written request of two duly licensed physicians, not connected with any hospital, public or private, and the husband, wife, guardian, or in the case of an unmarried person having no guardian, by some one of the next of kin, may receive, care for and restrain in such hospital, sanatorium, or institution, as a patient, for a period not exceeding twenty days, any insane person needing immediate care and treatment; or any person needing immediate care, restraint and treatment because such person has become addicted to the imtemperate use of narcotics, hypnotic drugs or alcoholic drinks, to such an extent that he has lost the power of self control. Such request for the admission of such patient shall be in writing and filed at such hospital, sanatorium, or institution, at the time of the reception of such patient, or within twenty-four hours thereafter, and such written request shall be held and considered as a commitment of such patient or person to said hospital, sanatorium, or institution, for a period of not exceeding twenty days. The superintendent, manager, or owner of such hospital, sanatorium, or institution shall not detain or restrain any person received as above provided for more than twenty days and shall not be liable in damages to such person or his personal representative or guardian on account of such restraint: Provided, the same is exercised and administered in a humane manner, without violence or personal injury.

SEC. 2. That no restraint in the form of muffs or mitts with lock buckles, or waist straps, wristlets, ankles, or camisoles, head-straps, protection sheets or simple sheets when used for restraint or other device interfering with freedom shall be imposed upon any patient in such hospital, sanatorium, or institution, unless applied in the presence of the superintendent, or of the physician, or of an assistant physician of such hospital, sanatorium, or institution. Such device shall be applied only in cases of extreme violence, active homicidal or suicidal intent, physical exhaustion, infectious disease, or following an operation, or accident which has caused serious bodily injury, or to prevent injury to such patient or others.
except that in cases of emergency restraint may be imposed without the presence of the superintendent, physician or assistant physician; that every such emergency case, after the imposition of such restraint, shall immediately be reported to the superintendent, or manager, physician, or assistant physician of such hospital, sanatorium or institution, who shall immediately investigate the case and approve or disapprove the restraint imposed.

Sec. 3. That nothing contained in this act shall be held or construed to relieve from liability in any suit or action, instituted in the Courts of this State, any husband, wife, guardian, physician, or assistant physician, to such person or patient on account of collusion of such husband, wife, guardian, physician or assistant physician to unlawfully, wrongfully and corruptly commit any such person or patient to such hospital, sanatorium, or institution, under the provisions of this act: Provided, that the provisions of this act shall not apply to pending litigation.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 238

CHAPTER 214

AN ACT TO TRANSFER THE STATE HIGHWAY PATROL FROM THE HIGHWAY DEPARTMENT TO THE DEPARTMENT OF REVENUE AND TO REQUIRE SAID PATROL TO PERFORM OTHER AND ADDITIONAL DUTIES TO THOSE PRESCRIBED BY THE ACTS OF 1929, CHAPTER 218, AND THE ACT OF 1931, CHAPTER 381; AND TO TRANSFER THE ILLUMINATING OIL, GAS AND LUBRICATING OIL, INSPECTION DIVISION, TO THE DEPARTMENT OF REVENUE AND PLACE UPON THE COMMISSIONER OF REVENUE THE DUTIES AND FUNCTIONS NOW PERFORMED BY THE BOARD OF AGRICULTURE AND TO AUTHORIZE AND REQUIRE THE HIGHWAY PATROL UNDER THE DIRECTION OF THE DEPARTMENT OF REVENUE TO PERFORM THE DUTIES OF INSPECTORS FOR SUCH DEPARTMENT: AND TO LIMIT THE NUMBER OF MOTOR VEHICLE INSPECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Patrol and all its books, office records, office, motors and all other equipment created by the Acts of 1929, Chapter 218, and as State Highway Patrol transferred to Revenue Department.
amended by the Acts of 1931, Chapter 381, shall be and the same is hereby transferred from the Highway Department to the Department of Revenue and from and after the first day of April, 1933, the aforesaid State Highway Patrol shall be under the direction and control of the Department of Revenue and subject to such orders, rules and regulations as may be adopted and put in force by the Commissioner of Revenue, and shall be required to perform other and additional duties as may be required of it by the Commissioner of Revenue in connection with the work of the Motor Vehicle Bureau of this department. Said patrol shall also be required to perform such other and additional duties as may be required of it from time to time by the Governor. The funds necessary to carry out the provisions of this Act shall be appropriated to the Department of Revenue from the Highway Fund.

SEC. 2. That the Act of the General Assembly of 1929, Chapter 218, and the Act of the General Assembly of 1931, Chapter 381, shall be and the same are hereby amended as follows, to-wit: "Whenever, in said Acts, the Highway Commission appears, the same shall be stricken out and in lieu thereof shall be inserted The Commissioner of Revenue."

SEC. 3. That in addition to the duties prescribed by the Acts of 1929 required to be performed by the Highway Patrol, the said Highway Patrol shall from time to time make an inspection of the illuminating oils, gasoline, naphtha, benzine, other petroleum products and other like liquid fluids used for the purpose of generating power in internal combustion engines for propulsion of motor vehicles and under such rules and regulations as may be adopted by the Department of Revenue; to collect samples of such oils, gasoline and other petroleum products as are offered for sale in this State and to transmit the same under such regulations as may be prescribed therefor by the Commissioner of Revenue to the Department of Agriculture in the City of Raleigh for analysis, and otherwise to do and perform all duties of inspection now required by law to be made of such illuminating oils, gasoline, and other petroleum products.

SEC. 4. The aforesaid Highway Patrol, or such members thereof as have the necessary qualifications and so designated by the Commissioner of Revenue, shall act in the capacity of, and perform such duties as required of, deputy inspectors of weights and measures as defined in Chapter 261, Public Laws 1927, and their activities shall be governed by the same supervision, rules and regulations as set forth in said Chapter 261, Public Laws 1927, relating to deputy or local inspectors: Provided, however, that the appointment, employment and/or
assignment of said Highway Patrolman shall be made by the Commissioner of Revenue.

Sec. 5. Provided, further, that the activities of the Highway Patrol as mentioned in this section shall relate to the inspection of measuring pumps, measures, containers, devices and apparatus used in measuring and/or dispensing to the public gasoline, lubricating oil and illuminating oil and other petroleum products.

Sec. 6. The Commissioner of Agriculture shall from time to time, as samples may be transmitted to him for analysis, provide for the analysis and examination of such samples as may be transmitted to him by the Department of Revenue or others under its direction in the laboratory now provided for such analysis, and shall cause to be promptly reported to the Commissioner of Revenue the results of such analysis.

Sec. 7. That the Division of Inspection of illuminating oils, gasoline, and lubricating oils as existing and defined in Consolidated Statutes, Chapter eighty-four (84), Articles fourteen (14) and fourteen-A (14-A), being sections forty-eight hundred and fifty to forty-eight hundred and seventy of Consolidated Statutes, and all amendments thereto, shall be and the same are hereby transferred from the Department of Agriculture to the Department of Revenue and all of the duties required to be performed by the Department of Agriculture and/or the Commissioner of Agriculture are hereby required to be done and performed by the Department of Revenue and/or the Commissioner of Revenue, and wherever in said sections or either of them the Board of Agriculture or the Commissioner of Agriculture shall be designated to perform any of the duties, and make any regulations or reports concerning the same, such duties shall be done and performed and reports made thereof, and prosecution instituted, by the Department of Revenue and/or the Commissioner of Revenue.

Sec. 8. That section forty-eight hundred and fifty (4850) to and including section forty-eight hundred and seventy (4870) of the Consolidated Statutes, and all acts or clauses of acts amendatory thereof wherein the Board of Agriculture or Department of Agriculture is mentioned, there shall be inserted "Department of Revenue" in lieu thereof and wherever in any or either of said sections there shall be named or designated "Commissioner of Agriculture," the same shall be stricken out and in lieu thereof shall be inserted the "Commissioner of Revenue" to the end that all the duties therein required to be done by the Department of Agriculture or the Board of Agriculture, the same shall be and are hereby required to be done and performed by the Department
of Revenue, and all duties therein prescribed or required to be performed by the Commissioner of Agriculture shall be and the same are hereby required to be performed by the Commissioner of Revenue.

SEC. 9. That the Acts of the General Assembly of 1927, chapter one hundred and seventy-four (174), sections one (1), two (2), three (3), four (4), and five (5), be and the same are hereby amended to read:

"That the duties of the inspection therein required to be performed by the Board of Agriculture shall be performed by the Department of Revenue and the duties therein prescribed to be performed by the Commissioner of Agriculture shall be performed by the Commissioner of Revenue."

SEC. 10. To amend the Public Laws of 1927, chapter 122, article 2, section 2, sub-section B, by striking out in line three and four the words "as may be necessary," and inserting in lieu thereof the following: "Not to exceed six in number: Provided, that the number of patrolmen employed under this Act shall not exceed sixty-seven (67)."

SEC. 11. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 12. This Act shall be in force from and after July first, 1933.

Ratified this the 5th day of April, A. D. 1933.

S.B. 299

CHAPTER 215

AN ACT TO VALIDATE JUDGMENTS UNDER WHICH CONTINGENT REMAINDERS AND EXECUTORY DEVISEES HAVE BEEN PARTITIONED.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases where land has been conveyed by deed, or devised by will, upon contingent remainder, executory devise, or other limitation, where a judgment of partition has been rendered by the Superior Court authorizing a division of said lands upon the petition of the life tenant or tenants and all other persons then in being who would have taken such land if the contingency had then happened, and those unborn being duly represented by guardian ad litem, such judgment of partition authorizing a division of said lands among the respective life tenants and remainder men, or executory devisees, shall be valid and binding upon the parties thereto and upon all other persons not then in being: Provided, that nothing herein contained shall be construed to impair or destroy any vested right or estate.
Sec. 2. All laws in conflict herewith are hereby repealed. Conflicting laws repealed.
Sec. 3. That this act shall take effect from its ratification. Ratified this the 5th day of April, A. D. 1933.

S.B. 367

CHAPTER 216

AN ACT TO LEGALIZE THE SALE OF BEER, LAGER BEER, ALE, PORTER, AND FRUIT JUICES CONTAINING NOT MORE THAN 3.2% OF ALCOHOL BY WEIGHT: REPEAL SUCH ACTS, OR PORTIONS OF ACTS, AS MAY BE INCONSISTENT HEREWITH: TO PROVIDE A TAX ON THE SAME, TO PROVIDE A MEANS OF COLLECTION, AND TO PROVIDE A PENALTY FOR THE VIOLATION OF THE PROVISIONS HEREIN CONTAINED.

The General Assembly of North Carolina do enact:

Section 1. That on and after the passage of this act it shall be lawful for any person, firm, or corporation to sell, barter, trade, exchange, or dispose of beer, lager beer, ale, porter, fruit juices, and/or light wines, containing not more than 3.2% of alcohol by weight, or such other percentage as may conform to any act of the Congress of the United States, within the domains of the State of North Carolina, subject, however, to payment of tax hereinafter imposed.

Sec. 2. There shall be levied and collected on all beer, lager beer, ale, porter, fruit juices, and/or other light wines, containing not more than 3.2% of alcohol by weight, by whatever name the same may be called, offered for sale in this State a tax of two dollars ($2.00) for every barrel containing not more than thirty-one (31) gallons and at a proportionate rate for barrels containing more than thirty-one (31) gallons: Provided, however, that if such beer, lager beer, ale, porter, fruit juices, and/or other light wines be offered for sale in bottles, there shall be levied and collected a tax of two cents for every bottle containing not more than twelve (12) ounces, and a proportionate rate for bottles containing more than twelve (12) ounces.

Sec. 3. That the North Carolina Department of Revenue is hereby authorized, empowered and directed to promulgate rules and regulations governing the sale and distribution of such beer, lager beer, ale, porter, fruit juices, and/or other light wines, and the payment of the taxes hereby levied, which revenue derived from the sale of the aforesaid sale of beer, lager beer, ale, porter, fruit juices, and/or other light wines
shall be placed in the general fund of the State of North Carolina.

Sec. 4. That it shall be unlawful for any person, firm, or corporation to sell beer, lager beer, ale, porter, fruit juices, and/or other light wines in North Carolina without first applying for and receiving a permit or license from the Board of Commissioners of the several counties of the State, which license fee shall be fixed at the sum of twenty-five ($25.00) dollars and placed in the treasury of the county, to be used in the payment of the public debt of said counties.

Sec. 5. That each and every incorporated city or town in North Carolina may levy a similar license tax on each dealer inside, or two miles outside the incorporated limits of such city or town not exceeding the sum of ten ($10.00) dollars, the license for incorporated cities and towns, and the funds derived therefrom shall be put in the general funds of the city or town, to be used in their debt-service fund.

Sec. 6. That it shall unlawful to sell, barter, exchange, dispose of or allow to be sold, bartered, exchanged, disposed of any such beer, lager beer, ale, porter, fruit juices and/or other light wines in any container in any place, building, edifice or structure primarily and expressly used, rented, occupied or maintained for the sole or primary purpose of selling such beer, lager beer, ale, porter, fruit juices and/or other light wines, and no county, city or town shall license the sale of any beer, lager beer, ale, porter, fruit juices and/or other light wines, and shall revoke any license heretofore granted when it shall be made to appear that the same is being sold in any place, building, edifice or structure primarily and expressly used, rented, occupied or maintained for the sole and/or primary purpose of selling such beer, lager beer, ale, porter, fruit juices, and/or other light wines.

Sec. 7. That it shall be unlawful for any person, firm, or corporation to sell, barter, exchange, dispose of, or allow to be sold, bartered, exchanged, or disposed of such beer, lager beer, ale, porter, fruit juices, and/or other light wines on which the tax hereby levied be not paid to the State, county, city or town, and any person, firm, or corporation so selling, bartering, exchanging, disposing of, or allowing to be sold, bartered, exchanged, or disposed of such beer, lager beer, ale, porter, fruit juices and/or other light wines, or who shall fail to keep accurate records of wholesale purchases, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court, for each offense.
SEC. 8. That it shall be unlawful for any person, firm, or corporation to sell or give any of the products herein authorized to be sold to any minor under eighteen years of age; and any person violating the terms of this section shall be guilty of a misdemeanor and punished for each offense in the discretion of the court.

SEC. 9. That all acts or parts of acts, Public, Public-Local, and Private, inconsistent and of the terms hereof are hereby repealed to the extent of such inconsistency.

SEC. 10. That this act shall become in full force and effect on and after May 1, 1933.

SEC. 11. That all laws and clauses of laws prohibiting advertising beer or wine, as authorized herein, be and the same are hereby repealed.

Ratified this the 5th day of April, A. D. 1933.

S.B. 377  CHAPTER 217
AN ACT TO PROVIDE FOR SPECIAL JUDGES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The Governor of North Carolina may appoint four persons who shall possess the requirements and qualifications of special judges as prescribed by article four, section eleven of the Constitution, and who shall take the same oath of office, and otherwise be subject to the same requirements and disabilities as are or may be prescribed by law for judges of the Superior Court, save the requirements of residence in a particular district, to be special judges of the Superior Courts of the State of North Carolina. Two of the said judges shall be appointed from the Western Judicial Division and two from the Eastern Judicial Division, as now established. The Governor shall issue a commission to each of said judges so appointed for a term to begin July first, nineteen hundred thirty-three, and to end June thirtieth, nineteen hundred thirty-five, and the said commission shall constitute his authority to perform the duties of the office of a special judge of the Superior Courts during the time named therein.

Sec. 2. Each special judge shall be appointed by the Governor on or before July first, nineteen hundred and thirty-three, and shall be subject to removal from office for the same causes and in the same manner as regular judges of the Superior Court; and vacancies occurring in the offices created by this act shall be filled by the Governor in like manner for the unexpired term thereof.
SEC. 3. The Governor is further authorized and empowered, if in his judgment the necessity exists therefor, to appoint at such time as he may determine, not exceeding two additional judges, one of whom shall be a resident of the Eastern Judicial Division, and one of whom shall be a resident of the Western Judicial Division, whose term of office shall begin from his or their appointment and qualification and to end June thirtieth, nineteen hundred and thirty-five. That all the provisions of this act applicable to the four special judges directed and appointed shall be applicable to the two special judges authorized to be appointed under this section, except as to the provisions that the appointment shall be made on or before July first, nineteen hundred and thirty-three.

SEC. 4. That the authority herein pursuant to article four, section eleven, of the Constitution of North Carolina, conferred upon the Governor to appoint such special judges shall extend to regular as well as special terms of the Superior Court, with either civil or criminal jurisdiction, or both, as may be designated by the statutes or by the Governor pursuant to law.

SEC. 5. That such special judges during the time noted in their commission shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the regular Judges of the Superior Courts in the courts which they are appointed or assigned by the Governor to hold, and shall have power to determine all matters and injunctions, receiverships, motions, habeas corpus proceedings and special proceedings or any appeal otherwise properly before them; but writs of injunction, orders to show cause, and other remedial or amendatory writs, orders and notices shall be returnable before them only in the county where the suit, proceeding or other cause is pending unless such judge is then holding the courts of that district, in which case the same may be returnable before him as before the regular Judge of the Superior Court; and the same, when issued by any such special judge, may always be made returnable by him before the resident or presiding Superior Court Judge of each district to the same extent and in the same manner as any Superior Court Judge might do in like cases.

SEC. 6. The special judges so appointed shall receive the same salary and traveling expenses as now are, or may hereafter be, paid or allowed to Judges of the Superior Court for holding their regularly assigned courts, and they shall hold all such regular and special terms of court as they may be directed and assigned by the Governor to hold, without additional compensation: Provided, that no person appointed under this act shall engage in the private practice of law.
SEC. 7. Nothing herein shall be construed to prohibit such special judges from settling cases on appeal and making all proper orders in regard thereto after the time for which they were commissioned has expired.

SEC. 8. That all laws and clauses of laws which may be in conflict with this act, to the extent of such conflict, are hereby repealed: Provided, that nothing herein shall in any manner affect sections 1435 (a) and 3884 (a) of the Consolidated Statutes.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 468

CHAPTER 218

AN ACT TO AMEND COMMITTEE SUBSTITUTE FOR SENATE BILL NUMBER ONE HUNDRED EIGHTY SO AS TO REGULATE THE APPLICATION OF ITS PROVISIONS TO SCOTLAND COUNTY AND MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That the committee substitute for Senate Bill number one hundred eighty entitled, "Committee substitute for Senate Bill number one hundred eighty, being a bill to be entitled an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates," enacted by the General Assembly of North Carolina, session one thousand nine hundred thirty-three, and ratified March 27, 1933, be and the same is hereby amended by adding to the end of section one of said Act the following: "Provided, that the provisions of this section shall not be mandatory upon but shall be within the discretion of the Board of Commissioners of Scotland County and of the governing bodies of the several municipalities therein," and by adding to the end of section nine of said Act the following: "Provided, that the provisions of this section shall not apply to Scotland County or to any municipality therein."

SEC. 2. That all actions already instituted by Scotland County and/or any municipality therein, for the foreclosure of any tax sales certificate in which interlocutory judgments of foreclosure have been entered and thereunder the lands have been advertised for sale and the sales held and reported, but in which decrees of confirmation have not yet been entered, may be brought to a conclusion by appropriate judgment of
conflict. Conflicting laws repealed.

Sec. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 481

CHAPTER 219

AN ACT TO AMEND SECTION 2355 OF THE CONSOLIDATED STATUTES RELATING TO WAIVER OF LIENS BY GUARDIANS, EXECUTORS AND/OR ADMINISTRATORS IN FAVOR OF THE FEDERAL GOVERNMENT OR ITS AGENTS.

The General Assembly of North Carolina do enact:

Section 1. That section two thousand three hundred and fifty-five of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

"Provided, that when advances have been made by the Federal Government or any of its agencies, to any tenant or tenants on lands under the control of any guardian, executor and/or administrator for the purpose of enabling said tenant or tenants to plant, cultivate and harvest crops grown on said land, the said guardian, executor, and/or administrator may waive the above lien in favor of the Federal Government, or any of its agencies, making said advances."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.
H.B. 736

CHAPTER 220

AN ACT TO PROMOTE FURTHER EFFICIENCY IN THE PUBLIC SCHOOLS.

Whereas, many selling and advertising campaigns are being promoted through the public schools of North Carolina; and

Whereas, undue pressure is brought to bear upon both teachers and pupils; and

Whereas, such practices tend to disrupt and commercialize the work of the schools: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. No person, agent, representative or salesman shall solicit or attempt to sell or explain any article of property or proposition to any teacher or pupil of any public school on the school grounds or during the school day without having first secured the written permission and consent of the superintendent, principal or person actually in charge of the school and responsible for it.

Sec. 2. Any person violating the provisions of this act shall be guilty of a misdemeanor and shall be fined or imprisoned in the discretion of the court.

Sec. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 4. This act shall be in force from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 863

CHAPTER 221

AN ACT TO AMEND CHAPTER 122, SECTION 29, OF THE PUBLIC LAWS OF 1927, RELATIVE TO MOTOR VEHICLE LICENSE.

The General Assembly of North Carolina do enact:

Section 1. That chapter one hundred and twenty-two, section twenty-nine, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding after the word “education” in line five, the words “or orphanages”; and by adding after the word “education” in line ten, the words “or orphanages”; and by adding after the word “department” in line eleven, the words “or orphanages”; and by adding after the word “department” in line twelve, the words “or orphanages”: “Provided, that the above exemption from registration fees shall also apply to a church-
owned bus used exclusively for transporting children and parents to Sunday School and church services and for no other purpose."

SEC. 2. That the word "orphanages" shall be construed to mean only those institutions that are recognized by the State Board of Charities and Public Welfare as charitable child-caring institutions.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

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H.B. 941

CHAPTER 222

AN ACT TO AMEND CHAPTER 71, PUBLIC LAWS OF 1931, REGULATING MUTUAL BURIAL ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seventy-one of the Public Laws of one thousand nine hundred thirty-one be amended by adding to section one of said chapter seventy-one of the Public Laws of one thousand nine hundred thirty-one the following:

"That all funeral or burial associations, heretofore or hereafter organized, operating under what is known as 'The Assessment Plan,' shall in their contracts, by-laws or other provisions provide:

"(a). That in the event a member of such funeral or burial association, in good standing, shall die at a place so far removed from the home of such funeral or burial association that it is not deemed practicable by said association or its officers to provide a burial or funeral in services and merchandise, the said association shall cause to be paid in cash for the burial of such member the amount contracted for and stipulated in the rules, contracts or by-laws of such association not exceeding one hundred ($100.00) dollars, as provided for in said chapter, or cause such member to receive a funeral or burial equal to that agreed in such contracts, rules or by-laws of said association.

"(b). If the membership of any association providing benefits of one hundred ($100.00) dollars or less, in funerals or burials, as permitted by chapter seventy-one of the Public Laws of one thousand nine hundred thirty-one, shall not prove sufficient at any time to yield the benefit contracted for, then such benefits as the amount of the assessment, according to such rules and by-laws made or levied on the total assessable membership, shall be paid or provided.
“(c). That each contract shall contain a schedule of the merchandise and services to be supplied under the said contract.

“(d). That such mutual burial association shall file semi-annually on the first days of July and January of each year, beginning July first, one thousand nine hundred thirty-three, with the Insurance Commissioner, a sworn statement of the number of its membership, and no funeral or burial association shall be permitted or allowed to continue in operation if its membership shall continue for three months to be below the number of eight hundred. (This shall not apply to burial associations operated for people of the colored race, but such association shall file with the Commissioner of Insurance a statement of its membership and assessments, and if in the opinion of the Commissioner of Insurance such association becomes at any time in such condition as to render it probably unable to carry out its provisions the Commissioner of Insurance is authorized to discontinue the operation of such association.)

“(e). That in the report to be filed semi-annually with the Insurance Commissioner each mutual burial association providing benefits to its members of one hundred ($100.00) dollars or less shall embrace in its report the amount of assessments levied per member and a statement of each person buried last prior to such report wherever funeral or burial benefits were rendered by such association.

“(f). If the Insurance Commissioner shall find at any time that any statements made by an association are untrue and falsely made or in case the association shall fail or refuse to obey the provisions of this said chapter, or if upon examination the Insurance Commissioner finds that such association is insolvent, that it has failed to or become unable to carry out its contract with its members, or has exceeded its powers, or has failed to comply with any provisions of law, or its mode of business is not feasible for the purposes of carrying out successfully its plans, or that its condition is such as to render its further proceedings hazardous to the members, he shall thereupon have power to revoke and cancel such license. The said association shall have the right to appeal from such revocation or cancellation by the Insurance Commissioner to the Superior Court of the county in which such association has its principal office.”

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.
AN ACT TO APPOINT DELEGATES TO THE SECOND INTERSTATE LEGISLATIVE ASSEMBLY.

Whereas, a meeting originally known as the First Interstate Conference of Legislators and subsequently restyled the First Interstate Legislative Assembly, in recognition of permanent organization effected, was held at Washington, D. C., on February 3 and 4, 1933, under the auspices of the American Legislators' Association; and

Whereas, the purpose of this meeting was to consider problems of conflicting taxation and to consider also means for co-operation between the states in dealing with each other and with the Federal Government in respect thereto; and

Whereas, for the execution of these and other co-operative purposes there was established, under suitable regulations, by the delegates in attendance a permanent organization of voting representatives of both branches of the forty-eight state legislatures and non-voting advisory representatives of the governors of the several states, to be known as the Interstate Legislative Assembly; and

Whereas, it is in the public interest that the House of Representatives of this State should be duly represented by one delegate and one alternate in the Interstate Legislative Assembly; and the General Assembly of North Carolina has been invited to appoint such delegates from among its members: Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Speaker of the House of Representatives is directed to appoint one representative as its delegate to the Interstate Legislative Assembly, and that the Speaker of the House of Representatives be further empowered to designate a successor or alternate in case of the inability of the first named delegate to serve, and such delegate or alternate shall be without power to commit the House of Representatives to action without specific authority therefor; and the Lieutenant Governor of the State shall appoint one Senator as the delegate from the Senate of North Carolina to the Interstate Legislative Assembly, and that the Lieutenant Governor be further empowered to designate a successor or alternate in case of the inability of the first named delegate to serve, and such delegate or alternate shall be without power to commit the Senate to action without specific authority therefor.
Sec. 2. That the Governor of North Carolina is hereby authorized to draw out of the Treasury of North Carolina upon his order any sum of money not otherwise appropriated to cover the expenses of said delegates to the second session of the Interstate Legislative Assembly; provided, that such sum or sums of money so drawn shall not exceed the amount of three hundred dollars.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1013  CHAPTER 224

AN ACT TO AMEND CHAPTER 34 OF THE PUBLIC LAWS OF 1929 OF NORTH CAROLINA RELATING TO THE STERILIZATION OF PERSONS MENTALLY DEFECTIVE.

The General Assembly of North Carolina do enact:

Section 1. The governing body or responsible head of any penal or charitable institution supported wholly or in part by the State of North Carolina, or any subdivision thereof, is hereby authorized and directed to have the necessary operation for asexualization, or sterilization, performed upon any mentally diseased, feebleminded or epileptic inmate or patient thereof, as may be considered best in the interest of the mental, moral, or physical improvement of the patient or inmate, or for the public good: Provided, however, that no operation described in this section shall be lawful unless and until the provisions of this act shall first be complied with.

Sec. 2. It shall be the duty of the board of commissioners of any county of North Carolina, at the public cost and expense, to have one of the operations described in Section 1 of this act performed upon any mentally diseased, feebleminded or epileptic resident of the county, not an inmate of any public institution, upon the request and petition of the superintendent of public welfare or other similar public official performing in whole or in part the functions of such superintendent, or of the next of kin, or the legal guardian of such mentally defective person: Provided, however, that no operation described in this section shall be lawful unless and until the provisions of this act shall be first complied with.

Sec. 3. No operation under this act shall be performed by other than a duly qualified and registered North Carolina physician or surgeon, and by him only upon a written order signed after complete compliance with the procedure outlined
in this act by the responsible executive head of the institution or board, or the superintendent of public welfare, or other similar official performing in whole or in part the functions of such superintendent, or the next of kin or legal guardian having custody or charge of the feebleminded, mentally defective or epileptic inmate, patient or non-institutional individual.

SEC. 4. If the person upon whom the operation is to be performed is an inmate or patient of one of the institutions mentioned in Section 1 of this act, the executive head of such institution or his duly authorized agent shall act as prosecutor of the case. If the person to be operated upon is not an inmate of any such public institution, then the superintendent of welfare or such other official performing in whole or in part the functions of such superintendent of the county of which said inmate, patient, or non-institutional individual to be sterilized is a resident, shall be the prosecutor. It shall be the duty of such prosecutor promptly to institute proceedings as provided by this act in any or all of the following circumstances:

1. When in his opinion it is for the best interest of the mental, moral or physical improvement of the patient, inmate, or non-institutional individual, that he or she be operated upon.

2. When in his opinion it is for the public good that such patient, inmate or non-institutional individual be operated upon.

3. When in his opinion such patient, inmate, or non-institutional individual would be likely, unless operated upon, to procreate a child or children who would have a tendency to serious physical, mental, or nervous disease or deficiency.

4. When requested to do so in writing by the next of kin or legal guardian of such patient, inmate or non-institutional individual.

5. In all cases as provided for in Section 20 of this Act.

SEC. 5. There is hereby created the Eugenics Board of North Carolina. All proceedings under this act shall be begun before the said Eugenics Board. This board shall consist of five members and shall be composed of: (1) The Commissioner of Public Welfare of North Carolina, (2) the Secretary of the State Board of Health of North Carolina, (3) the Chief Medical Officer of an institution for the feebleminded or insane of the State of North Carolina, not located in Raleigh, (4) the Chief Medical Officer of the State Hospital at Raleigh, (5) the Attorney General of the State of North Carolina. Any one of these officials may for the purpose of a single hearing delegate his power to act as a member of said board to an assistant: Provided, said delegation is made in writing, to be
included as a part of the permanent record in said case. The said board shall from time to time elect a chairman from its own membership and adopt and from time to time modify rules governing the conduct of proceedings before it, and from time to time select the member of the said board designated above as the Chief Medical Officer of an institution for the feebleminded or insane of the State of North Carolina not located in Raleigh.

SEC. 6. The Board of Eugenics shall meet at least quarterly in each year in Raleigh for the purpose of hearing all cases that may be brought before it and shall continue in session with appropriate adjournments until all current applications and other pending business have been disposed of. The members shall receive no additional compensation for their services.

SEC. 7. The Board shall appoint a secretary not a member of the board who shall conduct the business of the board between the times of the regular meetings. Such secretary shall receive all petitions, keep the records, call meetings, and in general act as the executive of said board in such matters as may be delegated to him by said board.

SEC. 8. Proceedings under this act shall be instituted by petition of the said prosecutor to the said Eugenics Board. Such petition shall be in writing, signed by the petitioner and duly verified by his affidavit to the best of his knowledge, information and belief. It shall contain the history of the inmate or patient as shown in the records of the institution, or if he is not in an institution, then the complete medical history of the case of the individual resident so far as it bears upon the recommendations for asexualization or sterilization, and setting forth the particular reasons why asexualization or sterilization is recommended. This history shall be verified by the affidavit of at least one competent physician who has had actual knowledge of the case and who in the cases of inmates or patients of the institutions described in Section 1 of this act may be a member of the medical staff of said institution. The petition shall further contain an adequate social case history of the circumstances surrounding the inmate's, patient's, or individual resident's life in so far as such circumstances may bear upon the question as to whether said inmate, patient, or individual resident is likely to procreate a child or children. The prayer of said petition shall be that an order be entered by said board requiring the petitioner to perform, or to have performed by some competent physician or surgeon to be designated by him in said petition, or by said board in its order, upon said inmate or patient or individual resident named in said petition in its discretion that one of the operations specified in Section 1 of this act which shall be best suited to the
interests of the said inmate, patient or individual resident or to the public good.

Sec. 9. A copy of said petition, duly certified by the Secretary of the said Board to be correct, must be served upon the inmate, patient or individual resident, together with a notice in writing signed by the secretary of the said board designating the time and place not less than fifteen days before the presentation of such petition to said board when and where said board will hear and act upon such petition.

A copy of said petition, duly certified to be correct, and the said notice must also be served upon the legal or natural guardian and next of kin of the inmate, patient or individual resident. If no near relative is known, the copy and notice shall be sent to the solicitor of the county in which the inmate, patient or individual resident resides, and it shall be his duty to protect the rights and best interests of the said inmate, patient or individual resident.

If there is no next of kin and no solicitor in said county, or if there is no known guardian of said inmate, patient, or individual resident and the said inmate, patient or individual resident is of such mental condition as not to be competent reasonably to conduct his own affairs, then the said prosecutor shall apply to the Superior Court of the county in which the inmate, patient or individual resident resides or to the judge thereof in vacation, who shall appoint some suitable person to act as guardian of the said inmate during and for the purposes of proceedings under this act, to defend the rights and interests of the said inmate, patient or individual resident. And such guardian shall be served likewise with a copy of the aforesaid petition and notice, and shall under all circumstances be given at least fifteen days' notice of said hearing. Such guardian may be removed or discharged at any time by the said court or the judge thereof in vacation and a new guardian appointed and substituted in his place.

If the said inmate or patient be under twenty-one years of age and have a living parent or parents whose names and addresses are known or can by reasonable investigation be learned by said prosecutor, they or either of them, as the case may be, shall be served likewise with a copy of said petition and notice and shall be entitled to at least fifteen days' notice of the said hearing.

Sec. 10. The said board at the time and place named in said notice, with such reasonable continuances from time to time and from place to place as the said board may determine, shall proceed to hear and consider the said petition and evidence offered in support of and against the same: Provided, that the said board shall give opportunity to said inmate, pa-
tient or individual resident to attend the said hearings in person if desired by him or if requested by his guardian or next of kin, or the solicitor.

The said board may receive and consider as evidence at the said hearings the commitment papers and other records of the said inmate or patient with or in any of the aforesaid institutions as certified by the superintendent or executive official, together with such other evidence as may be offered by any party to the proceedings.

Any member of the said board shall have power for the purposes of this act to administer oaths to any witnesses at such hearing.

Depositions may be taken, as in other civil cases, by any party after due notice and read in evidence, if otherwise pertinent.

Any party to the said proceedings shall have the right to be represented by counsel at such hearings.

A stenographic transcript of the proceedings at such hearings duly certified by the petitioner and the inmate, patient or individual resident, or his guardian or next of kin, or the solicitor, shall be made and preserved as part of the records of the case.

Sec. 11. The said board may deny the prayer of the said petition or if, in the judgment of the board, the case falls within the intent and meaning of one or more of the circumstances mentioned in Section 4 of this act, and an operation of asexualization or sterilization seems to said board to be for the best interest of the mental, moral or physical improvement of the said patient, inmate or individual resident or for the public good, it shall be the duty of the board to approve said recommendation in whole or in part or to make such order as under all the circumstances of the case may seem appropriate, within fifteen days after the conclusion of said hearings, and to send to the prosecutor a written order, signed by at least three members of the board, directing him to proceed with the operation as provided in this act. Said order shall contain the name of the specific operation which is to be performed and the date when said operation is to be performed.

If the board disapproves the petition, the case may not be brought up again except on the request of the inmate, patient, or individual resident, or his guardian, or one or more of his next of kin, husband, wife, father, mother, brother, or sister, until one year has elapsed.

Nothing in this act shall be construed to empower or authorize the board to interfere in any manner with the right of the patient, inmate, or individual resident, or his guardian or

Personal appearance of patient allowed.
Evidence to be considered.
Oaths administered.
Depositions.
Counsel.
 Transcript of proceedings preserved.
Board may deny or approve petition.
Contents of order.
No other hearing within year.
Right of patient to employ physician.
next of kin to select a competent physician of his own choice for consultation or operation at his own expense.

Sec. 12. Any order granting the prayer of the petition, in whole or in part, may be delivered to the petitioner by registered mail, return receipt demanded, to all parties in the case, including the legal guardian, the solicitor and the next of kin of the inmate, patient, or individual resident. It shall be the duty of the said guardian, the solicitor and the next of kin to protect by such measures as may seem to them in their sole discretion sufficient and appropriate the rights and best interests of the said inmate, patient, or individual resident.

If the inmate, patient or individual resident, or the next of kin, legal guardian, solicitor of the county, and guardian appointed as herein provided, after the said hearing but not before, shall consent in writing to the operation as ordered by the board, such operation shall take place at such time as the said prosecutor petitioning shall designate.

Sec. 13. If it appears to the inmate, patient or individual resident, or to his or her representative, guardian, parent or next of kin, or to the solicitor, that the proceedings taken are not in accordance with the law, or that the reasons given for asexualization or sterilization are not adequate or well founded, or for any other reason the order is not legal, or is not legal as applied to this inmate, patient or individual resident, he or she may within fifteen days from the date of such order have an appeal of right to the Superior Court of the county in which said inmate or patient resided prior to admission to the institution, or the county in which the non-institutional individual resides. This appeal may be taken by giving notice in writing to any member of the board and to the other parties to the proceeding, including the doctor who is designated to perform the said operation. Upon the giving of this notice the petitioner within fifteen days thereafter shall cause a copy of the petition, notice, evidence and orders of the said board certified by any member thereof to be sent to the clerk of the said court, who shall file the same and docket the appeal to be heard and determined by the said court as soon thereafter as may be practicable.

The said Superior Court in determining such an appeal may consider the record of the proceedings before the said board, including the evidence therein appearing, together with such other legal evidence as may be offered to the said court by any party to the appeal.

Upon such appeal the said Superior Court may affirm, reverse, or reverse the orders of the said board appealed from and may enter such order as it deems just and right and which it shall certify to the said board.
The pendency of such appeal shall automatically and without more stay proceedings under the order of the said board until the appeal be completely determined. Should the decision of the Superior Court uphold the plaintiff's objection, such decision will annul the order of the Board to proceed with the operation, and the matter may not be brought up again until one year has elapsed except by the consent of the plaintiff or his next of kin, or his legal representatives. Should the court affirm the order of the board, then, if no notice of appeal to the Supreme Court is filed within ten days after such decision, said board's recommendation as affirmed shall be put into effect at a time fixed by the original prosecutor or his successor in office, and the inmate, patient or individual shall be asexualized or sterilized as provided in this act.

In this appeal the person for whom an order of asexualization or sterilization has been issued shall be designated as the plaintiff, and the prosecutor presenting the original petition shall be designated as defendant.

Sec. 14. In the proceedings before the Superior Court the record of the proceedings before said Board shall be conclusive and binding as to all questions of fact. The Superior Court shall pass upon and review only questions of law.

The cost of appeal, if any, to the Superior or higher courts, shall be taxed as in civil cases. If the case is finally determined in favor of the plaintiff, the costs shall be paid by the county.

Sec. 15. Any party to such appeal to the Superior Court may, within ten days after the date of the final order therein, apply for an appeal to the Supreme Court, which shall have jurisdiction to hear and determine the same upon the record of the proceedings in the Superior Court and to enter such order as it may find the Superior Court should have entered.

The pendency of an appeal in the Supreme Court shall operate as a stay of proceedings under any orders of the said board and the Superior Court until the appeal be determined by the said Supreme Court.

Sec. 16. Neither the said petitioner nor any other person legally participating in the execution of the provisions of this act shall be liable, either civilly or criminally, on account of such participation, except in case of negligence in the performance of said operation.

Sec. 17. Nothing contained in this act shall be construed so as to prevent the medical or surgical treatment for sound therapeutic reasons of any person in this State, by a physician or surgeon licensed in this State, which treatment may incidentally involve the nullification or destruction of the reproductive functions.
Permanent records of proceedings before Board.

Valid parts of act upheld.

Definitions.

Discharge of patient from institution.

Written request for.

Order for operation.

Ch. 34, Public Laws 1929, repealed.

SEC. 18. Records in all cases arising under this act shall be filed permanently with the secretary of the said Eugenics Board. Such records shall not be open to public inspection except for such purposes as the court may from time to time approve.

SEC. 19. This act is severable in its provisions; and the validity of any part, section, or provision of the same shall not be construed to affect the validity of any other part which may be given practical operation and effect without the invalid part, section or provision.

Where the inmates, patients or non-institutional individuals are referred to in this act as of the masculine or feminine gender, the same shall be construed to include the feminine or masculine gender as well. Wherever the term individual resident appears in this act, it shall be construed to mean non-institutional individual.

SEC. 20. Before any inmate or patient designated in Sections 1 and 4 of this act shall be released, paroled or discharged, it shall be the duty of the governing body or responsible head of any institution above mentioned to comply with the procedure set out in this act, whenever a written request for the asexualization or sterilization of said inmate or patient is filed with the governing body or responsible head of the institution in which such inmate or patient has been legally confined. This written request may be made by any public official or by the legal guardian or next of kin of any inmate or patient not later than thirty days prior to the date of said parole or discharge. Upon the receipt of the signed approval of the Eugenics Board as described in this act, it shall be the duty of said governing board or responsible head to issue an order for the performance of the operation upon said inmate or patient, and the operation must be performed before the release, parole or discharge of any such inmate or patient.

SEC. 21. Chapter 34, Public Laws of 1929, is hereby repealed.

SEC. 22. This act shall take effect from and after the date of its ratification.

Ratified this the 5th day of April, A. D. 1933.
H.B. 1043  CHAPTER 225

AN ACT TO AMEND CHAPTER 252 PUBLIC LAWS 1931 RELATING TO PAYMENT OF CRIMINAL COSTS BEFORE A JUSTICE OF THE PEACE IN JACKSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and fifty-two of the Public Laws of one thousand nine hundred and thirty-one, the same being section one thousand two hundred and eighty-eight of the Consolidated Statutes as therein enacted, be and the same is hereby amended by adding at the end of said section the following:

“Provided, that in cases where the defendant is sentenced to prison or to work upon the public roads by any justice of the peace in Jackson County, and in case such defendant is unable to pay the costs of such action, then the county of Jackson shall be liable for the payment of the costs of the trial justices and the sheriff of said county.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

H.B. 1116  CHAPTER 226

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL NUMBER ONE HUNDRED AND EIGHTY, IT BEING “AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES,” RATIFIED MARCH 27TH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill Number One Hundred and Eighty, it being “An Act to Allow the Counties, Municipalities and other Governing Agencies to refund Tax Sales Certificates,” ratified March 27th, 1933, be amended as follows: At the end of Section 14 of said act, add—Provided, this Act shall not apply to Davidson County.

SEC. 2. This Act shall be in force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.
H.B. 1070  CHAPTER 227
AN ACT TO APPOINT TRUSTEES FOR THE SIR WALTER RALEIGH MEMORIAL FUND.

Whereas, nearly thirty years ago a movement was begun under the auspices of the State Literary and Historical Association and the State Department of Education to erect a monument to Sir Walter Raleigh in our State Capital, named for him, as a perpetual reminder of the days when this celebrated statesman sent to the coast of North Carolina the first English colony in the New World; and

Whereas, this fund, contributed by the school children of the State, was insufficient to pay for a statue as contemplated, and has since remained in a Raleigh bank to the credit of the Sir Walter Memorial Committee, nearly all of whose members are now dead: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor, the State Superintendent of Public Instruction and the Secretary of the State Literary and Historical Association are hereby named as trustees of said fund with full authority to expend it at such time and in whatever manner in their judgment will most effectively carry out the general aim and objects of the donors.

Sec. 2. That pending the expenditure of the said fund, it shall be invested in bonds of the State of North Carolina and held by the State Treasurer as the “Sir Walter Raleigh Memorial Fund”: Provided, interest received from bonds shall be part of fund and be reinvested in North Carolina Bonds.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.

S.B. 258  CHAPTER 228
AN ACT TO AMEND CHAPTER SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA ON BASTARDY.

The General Assembly of North Carolina do enact:

SECTION 1. Any parent who willfully neglects or who refuses to support and maintain his or her illegitimate child shall be guilty of a misdemeanor and subject to such penalties as are hereinafter provided. A child within the meaning of this act shall be any person less than ten years of age and any person whom either parent might be required under the
laws of North Carolina to support and maintain if such child were the legitimate child of such parent.

SEC. 2. The provisions of this act shall apply whether such child shall have been begotten or shall have been born within or without the State of North Carolina: Provided, that the child to be supported is a bona fide resident of this State at the time of the institution of any proceedings under this act: Provided, the provisions of this act shall not apply to pending litigation or accrued actions.

SEC. 3. Proceedings under this act may be instituted at any time within three years next after the birth of the child and not thereafter.

SEC. 4. Proceedings under this act may be brought by the mother or her personal representative, or, if the child is likely to become a public charge, the Superintendent of Public Welfare or such person as by law performs the duties of such official in said county where the mother resides or the child is found. Indictments under this act may be returned in the county where the mother resides or is found, or in the county where the putative father resides or is found, or in the county where the child is found. The fact that the child was born outside of the State of North Carolina shall not be a bar to indictment of the putative father in any county where he resides or is found, or in the county where the mother resides or the child is found. The death of the mother shall in no wise affect any proceedings under this act. Preliminary proceedings under this act to determine the paternity of the child may be instituted prior to the birth of the child but when the judge or court trying the issue of paternity deems it proper, he may continue the case until the woman is delivered of the child. When a continuance is granted, the courts shall recognize the person accused of being the father of the child with surety for his appearance, either at the next term of the court or at a time to be fixed by the judge or court granting a continuance, which shall be after the delivery of the child.

SEC. 5. No mother of an illegitimate child shall be excused, on the ground that it may tend to incriminate her or subject her to a penalty or a forfeiture, from attending and testifying, in obedience to a subpoena of any court, in any suit or proceeding based upon or growing out of the provisions of this act, but no such mother shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpoena and under oath, she may so testify, nor shall she be forced or compelled to testify against the accused party against her will.
SEC. 6. Proceedings under this act may be instituted in any court inferior to the Superior Court in any county wherein such proceeding may be instituted under the provisions of this act.

The court before which the matter may be brought shall determine whether or not the defendant is a parent of the child on whose behalf the proceeding is instituted. After this matter has been determined in the affirmative the court shall proceed to determine the issue as to whether or not the defendant has neglected or refused to support and maintain the child who is the subject of the proceeding. After this matter shall have been determined in the affirmative the court shall fix by order, subject to modification or increase from time to time, a specific sum of money necessary for the support and maintenance of the particular child who is the object of the proceedings. The court in fixing this sum shall take into account the circumstances of the case, the financial ability to pay and earning capacity of the defendant, and his or her willingness to cooperate for the welfare of the child. The order fixing the sum shall require the defendant to pay it either as a lump sum or in periodic payments as the circumstances of the case may appear to the court to require. Compliance by the defendant with any or all of the further provisions of this act or the order or orders of the court requiring additional acts to be performed by the defendant shall not be construed to relieve the defendant of his or her responsibility to pay the sum fixed or any modification or increase thereof.

SEC. 7. Upon the determination of the issues set out in the foregoing section and for the purpose of enforcing the payment of the sum fixed, the court is hereby given discretion, having regard for the circumstances of the case and the financial ability and earning capacity of the defendant and his or her willingness to cooperate, to make an order or orders upon the defendant and to modify such order or orders from time to time as the circumstances of the case may in the judgment of the court require. The order or orders made in this regard may include any or all of the following alternatives:

(a). Commit the defendant to prison for a term not to exceed six months;

(b). Suspend sentence and continue the case from term to term;

(c). Release the defendant from custody on probation conditioned upon the defendant’s compliance with the terms of the probation and the payment of the sum fixed for the support and maintenance of the child;

Jurisdiction of inferior courts.

Issues of fatherhood and of refusal to support.

Order of payment of fixed sum of money.

Considerations.

Lump sum or periodic payments.

Power of court to modify orders.

Alternatives order may contain.

Prison sentence.

Suspended sentence.

Release conditional upon payment of sum fixed.
(d). Apprentice the defendant to the superintendent of the county home to be employed there at a salary to be fixed by the Board of County Commissioners, or to some other person who will give bond for compliance with this act, at a salary to be fixed by the Board of County Commissioners, the proceeds of his earnings to be paid to such person as the court may direct for the support, maintenance and education of the said child; and

(e). Order the defendant to pay to the mother of the said child the necessary expenses of birth of the child and suitable medical attention for her;

(f). Require the defendant to sign a recognizance with good and sufficient security, for compliance with any order which the court may make in proceedings under this act.

SEC. 8. At the preliminary hearing of any case arising under this act it shall be the duty of the court, if it finds reasonable cause for holding the accused for a further hearing, to require a bond in the sum of not less than one hundred dollars, conditioned upon the reappearance of the accused at the further hearing under this act. This bond and all other bonds provided for in this act shall be justified before, and approved by, the court or the clerk thereof.

SEC. 9. All acts or parts thereof inconsistent with the provisions of this act are hereby repealed. In particular, the following sections of the Consolidated Statutes of North Carolina are hereby repealed: Sections 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 1632 sub-section 1.

SEC. 10. If any part or section of this act shall be declared unconstitutional or invalid by the Supreme Court of North Carolina, it shall in no wise affect the remainder of said act, and the remainder shall remain in full force and effect.

SEC. 11. This Statute shall be referred to as "An act concerning the support of children of parents not married to each other."

SEC. 12. This act shall be in force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.
S.B. 492  

CHAPTER 229

AN ACT TO PERMIT THE ADVERTISEMENT FOR SALE OF BEER, LAGER BEER, ALE, PORTER, FRUIT JUICES AND/OR OTHER LIGHT WINES CONTAINING NOT MORE THAN 3.2 PER CENT ALCOHOL BY WEIGHT.

The General Assembly of North Carolina do enact:

SECTION 1. That all laws and clauses of laws prohibiting newspaper, radio, billboard or other forms of advertising for sale of beer, lager beer, ale, porter, fruit juices and/or other light wines containing not more than 3.2 per cent of alcohol by weight, are hereby repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.B. 477  

CHAPTER 230

AN ACT TO AMEND SECTION 3401 OF THE CONSOLIDATED STATUTES AS AMENDED SO AS TO REDUCE THE FEE PAID FOR CAPTURING STILLS IN WARREN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section three thousand four hundred and one of the Consolidated Statutes, as amended by section one of chapter ninety-one of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by substituting a colon for the period at the end of said section and by adding the following: "Provided, further, that the sum received by the sheriff or other police officer in Warren County shall not exceed five dollars."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect after its ratification.

Ratified this the 6th day of April, A. D. 1933.
AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE HOLDING OF COURTS IN THE WESTERN DIVISION, ELEVENTH DISTRICT, SO AS TO FIX THE TERMS OF COURT FOR FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina as amended, relating to the holding of courts in the Western Division, Eleventh District, Forsyth County, be amended to read as follows:

"That the terms of Superior Court for Forsyth County shall each continue for two weeks, beginning on Monday as follows: Eighth Monday before the first Monday of March, for the trial of criminal and civil cases; sixth Monday before the first Monday of March, for the trial of civil cases only; fourth Monday before the first Monday of March, for the trial of criminal and civil cases; second Monday before the first Monday of March, for the trial of civil cases only; first Monday of March, for the trial of criminal and civil cases; second Monday after the first Monday of March, for the trial of civil cases only; fourth Monday after the first Monday of March, for the trial of criminal and civil cases; sixth Monday after the first Monday of March, for the trial of civil cases only; ninth Monday after the first Monday in March, for the trial of criminal and civil cases; eleventh Monday after the first Monday of March, for the trial of civil cases only; thirteenth Monday after the first Monday of March, for the trial of criminal and civil cases; sixteenth Monday after the first Monday of March, for the trial of civil cases only; eighth Monday before the first Monday of September, for the trial of criminal and civil cases; first Monday before the first Monday of September, for the trial of criminal and civil cases; third Monday after the first Monday of September, for the trial of civil cases only; fifth Monday after the first Monday of September, for the trial of criminal and civil cases; sixth Monday after the first Monday of September, for the trial of civil cases only; ninth Monday after the first Monday of September, for the trial of criminal and civil cases; eleventh Monday after the first Monday of September, for the trial of civil cases only; thirteenth Monday after the first Monday of September, for the trial of criminal and civil cases."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.
Effective July 1, 1933.

SEC. 3. That this act shall be in force from and after July first, one thousand nine hundred thirty-three.

Ratified this the 6th day of April, A. D. 1933.

H.B. 1014  CHAPTER 232

AN ACT TO AMEND CHAPTER 207, PUBLIC LAWS 1927, AMENDING SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO TERMS OF COURT FOR RUTHERFORD AND POLK COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred and seven of the Public Laws of one thousand nine hundred and twenty-seven, amending section fourteen hundred and forty-three of the Consolidated Statutes, be and the same is hereby amended by striking out the words "fourth Monday before the first Monday in March, first Monday before the first Monday in September" in lines three, four and five of the paragraph relating to Rutherford County in said section one and inserting in lieu thereof the words "sixth Monday after the first Monday in March, third Monday after the first Monday in September."

SEC. 2. That said section one be further amended by striking out the paragraph relating to Polk County and inserting in lieu thereof the following:

"Polk—Fourth Monday before the first Monday in March, first Monday before the first Monday in September, each to continue for two weeks."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect after July first, one thousand nine hundred and thirty-three.

Ratified this the 6th day of April, A. D. 1933.

H.B. 1021  CHAPTER 233

AN ACT TO AMEND CHAPTER 53 OF THE PUBLIC LAWS OF 1927, BEING AN ACT TO REGULATE THE MANUFACTURE AND SALE OF INSECTICIDES AND FUNGICIDES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight of the Public Laws of one thousand nine hundred twenty-seven, chapter fifty-three, be amended as follows: By striking out in line three thereof the
words "any other insecticide or fungicide" and insert in lieu thereof "any poisonous insecticide or fungicide."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.B. 1138

CHAPTER 234

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO TERMS OF SUPERIOR COURTS IN THE SIXTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, relating to the courts of the Sixth Judicial District, be and the same is hereby repealed, and the following shall be substituted in lieu thereof:

"Sixth District. The Sixth District shall be composed of the following counties and the superior courts thereof shall be held at the following times, to-wit:

"Lenoir County—Sixth Monday before the first Monday in March, to continue for one week, for the trial of criminal cases; second Monday before first Monday in March to continue for two weeks, for the trial of civil cases only; fifth Monday after first Monday in March for the trial of criminal cases or civil cases, or both, to continue for one week; tenth Monday after first Monday in March, to continue for two weeks for the trial of civil cases only; fourteenth Monday after first Monday in March, to continue for two weeks for the trial of civil cases only; sixteenth Monday after first Monday in March for the trial of criminal cases only; second Monday after first Monday in September, to continue for one week for the trial of criminal or civil cases, or both; third Monday after first Monday in September, to continue for one week for trial of civil cases only; sixth Monday after first Monday in September, for the trial of civil or criminal cases, or both, to continue for one week; ninth Monday after first Monday in September, to continue for two weeks for the trial of civil cases only; fourteenth Monday after first Monday in September, to continue for one week for the trial of criminal or civil cases, or both, and for this term of court, the Governor is
hereby directed to appoint a judge to hold the same from among the regular or special Judges.

"Duplin County—Eighth Monday before first Monday in March, to continue for two weeks, for the trial of civil cases only; fifth Monday before first Monday in March, to continue for one week, for the trial of criminal cases; first Monday after first Monday in March, to continue for two weeks, for the trial of civil cases only; twelfth Monday after first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal cases or civil cases, or both, and the second week for the trial of civil cases exclusively; sixth Monday before the first Monday in September, to continue for one week, for the trial of criminal cases only; first Monday before first Monday in September, to continue for two weeks, for the trial of civil cases only; fourth Monday after first Monday in September, to continue for one week, for the trial of criminal cases; thirteenth Monday after first Monday in September, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for trial of civil cases exclusively.

"At criminal terms of the superior court in the County of Duplin, uncontested divorce cases may be tried and the court may make any order, judgment, or decree respecting the confirmation of judicial sales.

"Onslow County—First Monday in March, to continue for one week, for the trial of criminal cases, or civil cases, or both; sixth Monday after first Monday in March, to continue for two weeks, for the trial of civil cases only; seventh Monday before first Monday in September, to continue for one week, for the trial of civil cases and jail cases, in accordance with chapter three hundred forty-one of the Public Laws of one thousand nine hundred thirty-one; fifth Monday after the first Monday in September, to continue for one week, for the trial of criminal and civil cases; eleventh Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases.

"Sampson County—Fourth Monday before first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; third Monday after first Monday in March, to continue for two weeks, for the trial of civil cases only; eighth Monday after the first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; fourth Monday before the first Monday in
September, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for the trial of civil cases exclusively; first Monday after first Monday in September, to continue for two weeks, for the trial of civil cases only; seventh Monday after first Monday in September, to continue for two weeks, the first week of which shall be for the trial of civil cases or criminal cases, or both, and the second week for the trial of civil cases exclusively."

Sec. 2. At criminal terms of Superior Court in the Sixth Judicial District, civil actions which do not require a jury may be heard by consent; and at criminal terms in the County of Lenoir uncontested divorce cases may be tried by the court and a jury in all respects as at civil terms, and any order, judgment or decree may be entered in a civil action not requiring a jury trial.

Sec. 3. That all laws and clauses of laws in conflict with this act, except chapter three hundred forty-one of the Public Laws of one thousand nine hundred thirty-one, to the extent of such conflict, are hereby repealed.

Sec. 4. This act shall be in force from and after the first day of July, one thousand nine hundred and thirty-three.

Ratified, this the 6th day of April, A. D. 1933.

H.B. 1179 CHAPTER 235
AN ACT TO PREVENT THE INTRODUCTION AND PLANTING IN ANY OF THE WATERS OF THE STATE OF NORTH CAROLINA WHAT IS KNOWN AS JAPANESE, PORTUGUESE OR MONGOLIAN OYSTERS.

The General Assembly of North Carolina do enact:

Section 1. It shall be unlawful for any person, persons, firm or corporation to plant, store, distribute or in any way deposit the Japanese, Portuguese or Mongolian oysters in any of the waters of North Carolina.

Sec. 2. Any person, persons, firm or corporation violating or attempting to violate this act shall be guilty of a felony, and, upon conviction, shall be fined not less than one thousand ($1,000.00) dollars or imprisoned not less than one (1) year, or both, in the discretion of the court.

Sec. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.
CHAPTER 236

AN ACT TO AMEND CHAPTER 351 OF THE PUBLIC LAWS OF 1931 RELATING TO NON-RESIDENT FISHING LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter three hundred and fifty-one of the Public Laws of one thousand nine hundred and thirty-one be, and the same is hereby amended by adding at the end thereof, the following:

"Provided that any non-resident of the State desiring to fish for one day or more in the waters of the State of North Carolina may do so upon payment to the Clerk of the Court or Game Warden of the county in which the non-resident desires to fish the sum of sixty cents (60¢) for each day, the sum of ten cents (10¢) of said sum to go to the selling agent of said license or permit, and upon the payment of said sum of sixty cents (60¢) the Clerk of the Court or Game Warden shall issue a permit allowing said non-resident to fish."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

CHAPTER 237


The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the second paragraph of said section.

SEC. 2. That section two of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words and figures "$1,500" in line fifteen of said section and inserting in lieu thereof the words and figures "$1200," the same being the salary of the Treasurer-Tax Collector of said county, which said office is hereby
abolished at the expiration of the term of office of the present Treasurer-Tax Collector, December one, one thousand nine hundred and thirty-four.

SEC. 3. That section six of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words and figures “Three thousand ($3,000)” in line five of said section and inserting in lieu thereof the words and figures “two thousand ($2,000).” From and after the first Monday in December, one thousand nine hundred and thirty-four, the sheriff of Mitchell County shall act as tax collector and treasurer of said county. He shall be in charge of and be responsible for the collection of the taxes of said county for which service as Treasurer-Tax Collector he shall receive no extra compensation. He shall give a good and sufficient bond in some surety company, to be approved by the Board of Commissioners, the premium on said bond to be paid by the county, and he shall be subject to such rules and regulations as are now provided by law governing the collection of taxes.

SEC. 4. That section eight of chapter fifty-three of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the words “including such fees as are provided in chapter fifty-six, Public Laws of one thousand nine hundred and twenty-nine” in lines six, seven and eight of said section, it being the intent and purpose of this act to repeal chapter fifty-six of the Public Laws of one thousand nine hundred and twenty-nine and restore the fees allowed the sheriff of Mitchell County prior to the enactment of said act.

SEC. 5. That it shall be unlawful for the County Commissioners of Mitchell County to pay to the auditor or county accountant of said county a salary of more than twelve hundred ($1200) dollars per annum.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.
H.B. 760  
CHAPTER 238

AN ACT TO REGULATE THE SALE OF CERTAIN ASSETS OF DEFUNCT BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Banking Commission, when liquidating any defunct bank or trust company, having among its assets stock in resident corporations, joint stock companies or limited partnerships, shall sell such stock at public auction at the courthouse door of the county wherein such bank or trust company was doing business, after first advertising the stock for sale at the courthouse door and in some newspaper, if published, in said county for a period of four successive weeks next preceding the sale thereof: Provided, that if, in the opinion of the Commissioner of Banks, the said stock fails to bring a fair and reasonable price at such sale, he shall not recommend the confirmation of such sale to the court but within ten days from the date of sale shall by written notice to the purchaser reject the bid and shall cause the stock to be re-advertised for sale for a period of two weeks next preceding the date of sale, as hereinbefore provided, and he may continue to re-advertise and offer for sale such stock in the aforesaid manner until the same shall bring a fair and reasonable price: Provided, however, that this act shall not apply to stocks and bonds listed on New York Stock Exchange or any other stock exchange.

SEC. 2. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 3. That this act shall be and remain in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 918  
CHAPTER 239

AN ACT TO AMEND SECTION 220(E) CONSOLIDATED STATUTES OF NINETEEN HUNDRED AND NINETEEN, VOLUME THREE, AS AMENDED, AND TO LIMIT THE POWERS OF THE COMMISSIONER OF BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. Section 220(e), Consolidated Statutes of nineteen hundred and nineteen, Volume three as amended, be amended by changing the period at the end thereof to a colon, and adding the following: "Provided further, that the
power granted to the Commissioner of Banks in this section shall not be exercised by him on and after the first day of January, one thousand nine hundred and thirty-four, except in the following instances and manner: Where an excessive loan is paid, one-half of the excess during the year one thousand nine hundred and thirty-four and the balance of the excess during the year one thousand nine hundred and thirty-five, the Commissioner of Banks shall have authority to permit the bank to carry such excessive loan. The Commissioner of Banks may approve the carrying of an excessive loan for not more than one hundred and twenty days when such excessive loan is amply secured."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 940 CHAPTER 240

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES FIXING THE TERMS OF COURT IN THE SEVERAL COUNTIES—THIS BILL RELATING ONLY TO THE TERMS OF COURT IN STANLY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended as follows: In the division relating to the thirteenth district, strike out the entire section referring to Stanly County and insert in lieu thereof the following: The terms of the Superior Court for Stanly County shall be held as follows:

Fourth Monday before the first Monday in March to continue for two weeks, for civil cases only; fourth Monday after the first Monday in March; tenth Monday after the first Monday in March, for civil cases only; eighth Monday before the first Monday in September; first Monday in September to continue for two weeks, for civil cases only; fifth Monday after the first Monday in September, for civil cases only; eleventh Monday after the first Monday in September.

Each of the terms set for the trial of criminal cases shall also be the return term for such civil process as may be returnable at term; and for the hearing of motions in civil...
Assignment of Judges.

Conflicting laws repealed.

Effective July 1, 1933.

actions; and for the trial of civil cases requiring a jury where issues are drawn by consent of the parties thereto; and for the trial of actions for divorce and other actions in which no answer has been filed when the time for filing the answer has expired.

Sec. 2. That the Governor shall assign an emergency, or any other judge, to hold any of the terms of the Superior Court for Stanly County when the Judge regularly holding the courts in said district for any cause is unable to hold any of said terms.

Sec. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in force from and after July first, one thousand nine hundred and thirty-three.

Ratified this the 7th day of April, A. D. 1933.

H.B. 1010  CHAPTER 241

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO PROVIDE FOR TOLLS OVER AND TO GIVE APPROPRIATE HIGHWAY NUMBER TO THE PROPOSED CAPE LOOKOUT BRIDGE AND HIGHWAY.

Whereas, for many years there has been agitation in the State of North Carolina for the making accessible to the public generally, both of this State and the country as a whole, Cape Lookout and its environs, in order that opportunity might be had for utilizing the great natural advantages afforded for its development as a commercial and recreational center; and

Whereas, in order that such accessibility may be had it is necessary that there be constructed a system of causeways, roads and bridges connecting the mainland with Harker's Island, Core Banks and Cape Lookout; and

Whereas, the undertaking of said construction at the present time would give employment to many people and in that respect partially relieve the unemployment situation now generally prevailing; and

Whereas, Cape Lookout Highways, Incorporated, has agreed to build and/or otherwise construct such system of causeways, roads and bridges: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Commission is expressly authorized and directed, in accordance with the provisions of section one, chapter eighty-six, of the Public Laws
of Extra-Session one thousand nine hundred and twenty-one, to provide a schedule of toll charges for different classes of vehicles and for pedestrians and others using the system of causeways and roads and bridges now proposed to be constructed as soon as the same are ready for traffic, leading from the mainland near Beaufort by way of Harker's Island and down the Core Banks to Cape Lookout. The said schedule of rates shall take into consideration the construction cost and maintenance of said causeway, roads and bridges, and a fair return on the investment made therein.

Sec. 2. That the State Highway Commission is hereby expressly authorized to grant to the Cape Lookout Highways, Incorporated, a permit for the building of said causeways, roads, and bridges, if, in the opinion of the State Highway Commission, the plans of said construction are deemed reasonably adequate for the purpose proposed.

Sec. 3. That upon the completion of said causeways, roads, and bridges in a manner satisfactory to the State Highway Commission, and upon condition that the said causeways, roads, and bridges be maintained in a satisfactory condition without expense to the State Highway Commission, the State Highway Commission is hereby authorized and empowered to designate such causeways, roads, and bridges as an extension of the State Highway System and give it an appropriate number and show it upon the published maps of the State Highway Commission.

Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1933.

H.B. 1210

CHAPTER 242

AN ACT TO AMEND THE MACHINERY ACT OF 1933, IT BEING H. B. NO. 914, AND ENTITLED "AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY REAL, PERSONAL, AND MIXED AT ITS TRUE VALUE IN MONEY."

The General Assembly of North Carolina do enact:

SECTION 1. That Section 400 of Article 4 of Sub-Section 1 of the Machinery Act of 1933 being entitled "An Act to provide for the listing and valuing of all property real, personal, and mixed at its true value in money," be and the same is hereby amended by striking out the word "Martin" in line
Re-assessment of lands in Martin County.

Conflicting laws repealed.

C. S. 386, amended.

Restoration to citizenship of felons after two years from discharge.

S.B. 234       CHAPTER 243

AN ACT TO AMEND CONSOLIDATED STATUTES WITH REFERENCE TO RESTORATION TO CITIZENSHIP.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 386 Chapter Eleven Consolidated Statutes of North Carolina be and the same is hereby amended as follows:

By striking out the words "at any time after the expiration of four years from the date of conviction" and inserting in lieu thereof "at any time after the expiration of two years from the date of discharge of the petitioner."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

S.B. 275       CHAPTER 244

AN ACT MORE CLEARLY TO DEFINE THE DUTIES OF THE COMMISSIONER OF LABOR.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6 of Chapter 312, Public Laws of 1931, be and the same is hereby amended by adding after sub-section (b) the following:

SEC. 2. The Commissioner of Labor shall have power to take and preserve testimony, examine witnesses, administer oaths, and under proper restriction enter any public institution of the State, any factory, store, workshop, laundry, public eating-house or mine, and interrogate any person employed therein or connected therewith, or the proper officer of a corporation, or file a written or printed list of interrogatories and require full and complete answers to the same, to be returned under oath within thirty days of the receipt of said list of questions.

SEC. 3. He shall secure the enforcement of all laws relating to the inspection of factories, mercantile establishments, mills, workshops, public eating-places, and commercial institutions in
the State and to aid him in the work shall have power to
appoint factory inspectors and other assistants. The duties of
such inspectors and other assistants shall be prescribed by the
Commissioner of Labor.

SEC. 4. The Commissioner of Labor, his assistants and fac-
tory inspectors, shall visit and inspect at reasonable hours, as
often as practicable, the factories, mercantile establishments,
mills, workshops, public eating-places, and commercial institu-
tions in the State, where goods, wares, or merchandise are
manufactured, purchased, or sold, at wholesale or retail.

SEC. 5. It shall be the duty of the Commissioner of Labor
to enforce the provisions of this chapter, and to prosecute all
violations of laws relating to the inspection of factories, mer-
cantile establishments, mills, workshops, public eating-houses,
and commercial institutions in this State before any justice
of the peace or court of competent jurisdiction.

SEC. 6. It shall be the duty of every employer to keep posted
in a conspicuous place in every room where five or more per-
sons are employed printed notice stating the provisions of the
law relative to the employment of adult persons and children
and the regulation of hours and working conditions. The Com-
missioner of Labor shall furnish the printed form of such
notice upon request.

SEC. 7. It shall be the duty of the Solicitor of the proper
district or the prosecuting attorney of any city or county
court, upon the request of the Commissioner of Labor, or any
of his assistants or deputies, to prosecute any violation of law,
which is made the duty of the said Commissioner of Labor to
enforce.

SEC. 8. All laws and clauses of laws in conflict with this act
are hereby repealed.

Ratified this the 10th day of April, A. D. 1933.

H.B. 660  CHAPTER 245

AN ACT TO REQUIRE THE FEES FOR WHICH A
COUNTY IS LIABLE UNDER ARTICLE 5, CHAPTER
23, CONSOLIDATED STATUTES, TO BE APPLIED UPON
THE PAYMENT OF TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever a bill of costs in a criminal ac-
tion is presented to any Board of County Commissioners in
any county of the State for payment, as provided in Chapter
23, Article 5, of the Consolidated Statutes, and the said bill
is ordered to be paid by the said County Commissioners, it

Sums due by counties in bills of costs in criminal actions credited on taxes due by payee, if any.
shall be the duty of the Clerk of said Board, before issuing any orders for payment of the sum set out in said bill, to ascertain whether any person to whom any amount is due on said bill of costs, is indebted to the county for taxes, and if said person to whom said order is payable is so indebted, the order shall state in its face, "Payable only on taxes due County," and upon presentation of such order to the sheriff or tax collector, said sheriff or tax collector shall give said taxpayer credit for the sum designated in said order, and the said sheriff or tax collector shall be entitled to receive credit for said sum so paid in his settlement for taxes.

Sec. 2. That it shall be unlawful for any Board of County Commissioners to pay to any person who is indebted to the county for taxes any money payable out of the revenues of the county on account of costs in a criminal case, which is payable by the county, except as provided in section one above.

Sec. 3. That upon the ratification of this act the Secretary of State is hereby authorized and directed to forward to the Clerk of the Board of County Commissioners of each of the several counties of the State a copy of this bill.

Sec. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 707   CHAPTER 246

AN ACT TO AMEND SECTION 3401, CONSOLIDATED STATUTES OF NORTH CAROLINA, AND SECTION 3411(x), VOLUME III, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO AWARDS FOR SEIZURE OF STILLs SO AS TO EXEMPT MOORE COUNTY FROM THE PROVISIONS OF SAID SECTIONS.  (APPLIES ALSO TO LENOIR COUNTY.)

The General Assembly of North Carolina do enact:

SECTION 1. That section 3401 of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the period following the last word in the last line of said section the following: "Provided, that the provisions of this section shall not apply to Moore and Lenoir Counties."

Sec. 2. That section 3411(x) Volume III of the Consolidated Statutes of North Carolina be and the same is hereby amended, by adding after the period in the last line of said section the following: "Provided, further, that the provisions of this section shall not apply to Moore and Lenoir Counties."
Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 937

CHAPTER 247

AN ACT TO AMEND CHAPTER 428, PUBLIC LAWS OF 1931, ABOLISHING PENALTIES IN PAYMENT OF TAXES IN PAMLICO COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section eight hundred fifty of Chapter four hundred twenty-eight of the Public Laws of one thousand nine hundred and thirty-one be amended by striking out paragraphs (4), (5), (6), and (7) in so far as the same applies to Pamlico County, it being the intent and purpose of this act to abolish penalties in payment of taxes for the year one thousand nine hundred and thirty-two and previous years thereto, in said County.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1015

CHAPTER 248

AN ACT TO AMEND SECTION 473 OF THE CONSOLIDATED STATUTES IN REGARD TO ADDITIONAL JURORS FROM OTHER COUNTIES INSTEAD OF REMOVAL. (NOT APPLICABLE TO ASHE COUNTY AND DURHAM COUNTY).

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred seventy-three of the Consolidated Statutes, as amended by the Public Laws of one thousand nine hundred thirty-one, chapter three hundred and eight, be amended by adding at the end of said section the following:

"Provided, that when the judge shall determine that it is necessary to have a special venire drawn from an adjoining county, instead of directing the jurors to appear at the courthouse in the county where the trial is pending, he may order
them to appear at the courthouse of their own county and in lieu of their receiving mileage in going from their own county to the county in which the trial is held, it shall be optional with the county where the trial is held to provide transportation to said jurors from their own county seat to the place of trial and return instead of paying mileage to the jurors in going from their county seat to the place of trial. That this act shall not apply to Ashe County and Durham County.

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1026

CHAPTER 249

AN ACT TO AMEND SECTION 4201 OF THE CONSOLIDATED STATUTES PRESCRIBING PUNISHMENT FOR MANSLAUGHTER.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand two hundred and one of the Consolidated Statutes be and the same is hereby amended by adding a sentence to said section as follows: "Provided, however, that in cases of involuntary manslaughter, the punishment shall be in the discretion of the court, and the defendant may be fined or imprisoned, or both."

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1031

CHAPTER 250

AN ACT TO AMEND CHAPTERS 84 AND 424, PUBLIC LAWS 1931, AND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT FOR AVERY, WATAUGA, MITCHELL AND ALEXANDER COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter eighty-four of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the word "Seventh" after the word "Avery" in the second paragraph of said section and inserting in lieu thereof the word "Fifth."
Sec. 2. That section two of chapter four hundred and twenty-four of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby amended by striking out the word "Fifth" after the word "Watauga" in the second paragraph of said section and inserting in lieu thereof the word "Seventh."

Sec. 3. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out the word "Fifth" in the first line of the paragraph relating to Mitchell County and inserting in lieu thereof the word "Third."

Sec. 4. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended by striking out the paragraph relating to Alexander County and inserting in lieu thereof the following:

"Alexander—Second Monday before the first Monday in March; first Monday in September, to continue for two weeks."

Sec. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 6. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-three.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1052  CHAPTER 251

AN ACT TO AMEND SECTION 1526 OF CONSOLIDATED STATUTES RELATING TO LIABILITY OF SURETIES ON BONDS TO STAY EXECUTION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1526 of Consolidated Statutes be, and the same is hereby, amended by adding at the end of said Section the following sentence:

"And in the event that said defendant shall prior to entry of the final judgment be adjudicated a bankrupt, then and in that event, the surety or sureties on said bond shall remain bound as if they were co-debtors with the defendant and the plaintiff may continue the prosecution of the action against said sureties, as if they were co-defendants in the cause."

SEC. 2. That all laws and clauses of laws in conflict with said amendment are hereby repealed.
SEC. 3. That this Act shall be in full force and effect from and after its ratification.
Ratified this the 10th day of April, A. D. 1933.

H.B. 1078  CHAPTER 252
AN ACT AMENDING THE ACT PROVIDING FOR THE EXTENSION OF SPECIAL ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 249, Public Laws of 1931, be and the same is hereby amended by striking from the second line thereof the words "One Thousand Nine Hundred and Thirty-three" and inserting in lieu thereof the words "One Thousand Nine Hundred and Thirty-five."

SEC. 2. This act shall take effect and be in force from and after its ratification.
Ratified this the 10th day of April, A. D. 1933.

H.B. 1081  CHAPTER 253
AN ACT TO CLARIFY AND MAKE CERTAIN THE PROVISIONS OF REGULATION 119 OF THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT AND TO PREVENT THE USE OF HAUL OR DRAG NETS IN THE WATERS OF NEW RIVER IN ONSLOW COUNTY.

Whereas, the Department of Conservation and Development at its meeting held in Morehead City in July, one thousand nine hundred and thirty-two, passed regulation one hundred and nineteen which was intended to prevent the use of haul nets or seines in the waters of New River in Onslow County; and whereas, there has been some doubt about the construction of said regulation and some attempts to evade the provisions of said regulation; Now, Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful to haul or drag seines or nets of any size, length or description by any means whatsoever within the waters of New River and its tributaries in Onslow County: Provided, that this act shall not be construed to prevent the transportation of seines or nets by boat: Provided further, that this act shall not apply to shrimp seines not over one hundred and fifty yards in length
operated exclusively by hand and for the purpose of catching shrimp only as now provided by law or regulation.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1106 CHAPTER 254
AN ACT TO AMEND SECTION 2751 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, GIVING THE STATE INSURANCE DEPARTMENT DISCRETIONARY POWERS WITH RESPECT TO PARAPET WALLS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2751 of the Consolidated Statutes of North Carolina be, and it is hereby amended by adding a new section number 2751 (a) to read:

That upon written application, approved by the Local Building Inspector, the Insurance Commissioner of North Carolina may, if it is deemed advisable, allow the exterior wall, but not party walls, in business buildings to be built to the level of the roof deck without requiring a parapet wall. Provided such buildings are not located in the Fire District.

SEC. 2. That this act shall apply only to Durham County.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 1183 CHAPTER 255
AN ACT TO PROVIDE FOR, APPROVE, AND VALIDATE TAX LISTING DURING THE MONTH OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-THREE.

Whereas, the Machinery Act of one thousand nine hundred thirty-three provides that tax listing in the several counties shall begin in the month of May;

And whereas, in many counties, boards of county commissioners have authorized such tax listing during the month of
April, and the work of such tax listing has already been begun under such authorization, now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That all boards of county commissioners who desire to do so may begin, proceed with and continue revaluation and tax listing during the month of April, one thousand nine hundred thirty-three, in the same way and manner as provided in said Machinery Act of one thousand nine hundred thirty-three for such tax listing, as beginning in the month of May, one thousand nine hundred thirty-three. The provisions of this act shall not apply to Yancey and Mecklenburg Counties.

SEC. 2. That all actions and proceedings taken and had by any board of county commissioners, authorizing and directing the revaluation and tax listing during the month of April, one thousand nine hundred thirty-three, and all actions and proceedings of all supervisors of taxation, tax listers, assessors, and other local officials in the work of tax listing during the month of April, one thousand nine hundred thirty-three, are hereby approved, confirmed and validated.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

H.B. 15   CHAPTER 256

AN ACT TO REPEAL CHAPTER 129 OF THE PUBLIC LAWS OF 1921, BEING "AN ACT REGULATING THE ISSUANCE OF LICENSE TO MARRY AND PROVIDING FOR THE PHYSICAL EXAMINATION OF APPLICANTS."

The General Assembly of North Carolina do enact:

SECTION 1. That the Register of Deeds of the several counties of the State shall require, before issuing a marriage license, that the groom shall file with him an affidavit setting forth that he does not have active Tuberculosis or any Venereal disease, and has not had either of said diseases for a period of two years prior thereto. The affidavit must be signed by the maker and sworn to before the Register of Deeds or any other person authorized to administer oaths; provided, however, that when the affidavit is made before the Register of Deeds, he shall not make any charge therefor.
The applicant, in lieu of making affidavit as herein set out, may file a certificate of health as provided by law before a passage of this act.

SEC. 2. That upon the applicant complying with either of the provisions of the foregoing section the Register of Deeds may issue a license to marry, provided the contracting parties are otherwise qualified to marry according to law, provided further, that the bride shall not be required to stand a physical examination.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.

S.B. 381 CHAPTER 257

AN ACT TO PROVIDE FOR FUNDING AND REFUNDING OF DEBTS OF LOCAL UNITS OF GOVERNMENT OTHER THAN COUNTIES, CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. Any unit other than a county, city or town may issue bonds as provided in this act for the purpose of funding or refunding any or all of its matured or unmatured notes or bonds, or the interest accrued thereon, provided the indebtedness evidenced by said notes or bonds was incurred before July 1, 1933. The word unit as here used means a township, school district, school taxing district, road district, drainage district, sanitary district, water district, or other district, political sub-division or local governmental agency. The notes and bonds hereby authorized to be funded or refunded include notes and bonds issued in the name of a county, but payable from taxes levied in a township, school district or other unit embracing only a part of the territory of the county.

SEC. 2. Bonds issued pursuant to this act shall be issued in accordance with the provisions of the County Finance Act, as amended, relating to the issuance of funding and refunding bonds under that act, except in the following respects, viz.:

(a). They shall be issued in the name of the obligor named in the obligations to be funded or refunded;

(b). They shall be issued by or on behalf of the unit by the same board or body which issued the obligations to be funded or refunded, or its successor, or, if said board or body is no longer in existence, by the board of county commissioners or other governing body of the county in which the unit, or the major portion of the unit, is situated;
(c). It shall not be necessary to include in the order or resolution authorizing the bonds, or in the notice required to be published prior to final passage of the order or resolution, any statement concerning the filing of a debt statement, or the contents thereof; and, as applied to said bonds, sections 9, 13, 14, 15, 16, and 17, of the County Finance Act, as amended, shall be read and understood as if they contained no requirements in respect to such matters;

(d). The bonds shall mature at such time or times, not later than forty years after their date, as may be fixed or provided for in the resolutions under which they are issued;

(e). The bonds shall be issued in exchange for the obligations to be funded or refunded thereby, and the aggregate principal amount of the bonds shall not exceed the aggregate amount of unpaid principal and accrued interest of the obligations for which they are exchanged.

SEC. 3. That taxes for the payment of the principal and interest of bonds issued pursuant to this act shall be levied by the board or body authorized by existing law to levy taxes for the payment of the obligations funded or refunded by said bonds, and shall be levied only in the territory subject to taxation for the payment of the obligations so funded or refunded.

SEC. 4. Except where they are inconsistent with the provisions of this act, all of the provisions of the County Finance Act, as amended, applicable to bonds issued under that act for the funding or refunding of indebtedness incurred before July 1, 1933, shall be applicable to bonds issued under this act. For the purpose of applying the provisions of said act to bonds issued under this act, the following words and phrases in said act shall be deemed to have the following meanings when applied to said bonds, viz.: “Governing body” means the board or body authorized by this act to issue bonds, except the words “governing body” in Section 41 of the County Finance Act, where said words mean the board or body authorized by this act to levy taxes; “county” means the unit by or on behalf of which the bonds are to be issued under this act; “published” means published in a newspaper published in a county in which such unit is situated, if there be such a newspaper, but otherwise means posted at the courthouse door of said county and at least three other public places; “Clerk of Board of Commissioners” means the clerk or secretary of the board or body authorized by this act to issue bonds; “this act” means this act.

SEC. 5. That all laws and clauses of laws in conflict with provisions of this act shall be and the same are hereby repealed.
Sec. 6. This act shall be in full force and effect from and after its ratification.
Ratified this the 11th day of April, A. D. 1933.

S.B. 382

CHAPTER 258

AN ACT TO AMEND CHAPTER SIXTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE AS AMENDED AND TO AMEND CHAPTER FOUR HUNDRED EIGHTEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE RELATING TO PROVISIONS IN FUNDING AND REFUNDING BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. Section 17 of the Local Government Act is hereby amended by striking out the words "face amount of such indebtedness, collecting accrued interest upon such bonds or notes so exchanged," and inserting in lieu thereof the words "amount of such indebtedness, and make such adjustment of accrued interest as may be requested by said board or body."

SEC. 2. Section 75-A of the Local Government Act, as amended, is hereby amended by striking out the words "issued pursuant to the County Finance Act or the Municipal Finance Act, as amended," and by inserting in lieu thereof the words "of a unit," and also by striking out the words "county or municipality" wherever they occur in said section, and inserting in lieu thereof the word "unit," and by striking out the words "as the case may be."

SEC. 3. Section 1 of Chapter 418 of the Public Laws of 1931, is hereby amended by inserting the words "or a majority in amount of the holders" immediately after the word "holders," and also by adding at the end of said section the following: "The negotiability of such bonds or notes shall not be affected by the adoption of such provision or by the recital thereof in the bonds or notes."

SEC. 4. The Local Government Act, as amended, is hereby amended by inserting two new sections immediately after Section 75-C of said Act, which new sections shall be numbered 75-D and 75-E, respectively, and shall read as follows:
"Sec. 75-D. The board or body authorized to issue funding and refunding bonds of a unit is hereby invested with all powers necessary for the execution and fulfillment of any plan or agreement for the settlement, adjustment, funding, or refunding of the indebtedness of the unit, not inconsistent
with general laws relating to the issuance of funding and refunding bonds.

"Sec. 75-E. In any ordinance, order or resolution authorizing or providing for the issuance of bonds or notes of a unit for the purpose of refunding, funding or renewing indebtedness incurred before July 1, 1933, it shall be lawful to incorporate any or all of the following provisions, which shall have the force of contract between the unit and the holders of said bonds or notes, and every board or body authorized to issue such bonds or notes or to levy taxes for their payment shall have power to do all things necessary or convenient for the purpose of carrying out such provisions, viz.:

(a). Provisions for the creation of a special fund or funds to be used for the purchase of said bonds or notes at market prices less than par and accrued interest, or for the payment of the bonds or notes at par and accrued interest at or before maturity. All bonds or notes so purchased or paid shall be cancelled and shall not be reissued.

(b). Provisions for levying a tax annually or otherwise for the payment of the principal of the bonds or notes or for the said retirement fund.

(c). Provisions pledging any taxes, special assessments, or other revenues or moneys of the unit to the payment of said bonds or notes or to said retirement fund.

(d). Provisions whereby, so long as any of said bonds or notes are outstanding, the unit will not pledge any particular revenues or moneys, except special property taxes, without securing such bonds or notes equally and ratably with the other obligations to be secured by such pledge.

(e). Provisions whereby any special fund aforesaid may be a revolving fund, and used temporarily for other purposes, and thereafter replenished, upon such terms and conditions as may be set forth in said ordinance, resolution or order.

(f). Provisions for the custody of any such special fund by a bank or trust company in this or any other state or by the State Treasurer.

(g). Provisions for the allocation and payment daily or periodically of moneys payable to any of said special funds.

(h). Provisions for the determination by arbitration of any question arising under any of the foregoing provisions."

No such provisions shall become effective without the approval of the Local Government Commission, or under the provision of an act passed at this session of the General Assembly to provide a method for the Readjustment of the Indebtedness of Counties and Municipalities with creditors and holders of securities.
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Sec. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 383 CHAPTER 259

AN ACT TO ALLOW COUNTIES, MUNICIPALITIES AND OTHER GOVERNING UNITS TO FUND AND REFUND THEIR OBLIGATIONS; TO AMEND THE LOCAL GOVERNMENT ACT, BEING CHAPTER SIXTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE; TO AMEND THE MUNICIPAL FINANCE ACT AS AMENDED, BEING SUB-CHAPTER THREE OF CHAPTER FIFTY-SIX OF THE CONSOLIDATED STATUTES; TO AMEND THE COUNTY FINANCE ACT AS AMENDED, BEING CHAPTER EIGHTY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AND TO AMEND CHAPTER TWO HUNDRED NINETY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Municipal Finance Act, being subchapter three of chapter fifty-six of the Consolidated Statutes, as amended, be and the same is hereby amended as follows:

(a). Amend sections two thousand nine hundred nineteen, two thousand nine hundred thirty-seven, two thousand nine hundred thirty-eight and two thousand nine hundred forty-three by striking out the words "incurred before July first, one thousand nine hundred thirty-one" wherever the same occur in said sections, and

(b). Amend section two thousand nine hundred thirty-three by striking out the words "January first, nineteen hundred and thirty-one" and the words "the first day of January, one thousand nine hundred thirty-one" wherever they occur and substituting in lieu thereof the words "July first, one thousand nine hundred thirty-three," and

(c). Amend section two thousand nine hundred thirty-seven by substituting a period for the colon before the proviso clause in sub-section two thereof and striking out all of said proviso clause to and including the word "thirty-three," and by adding at the end of said sub-section two the following:
Funding bonds.

“\(\text{It includes debts evidenced by bonds, bond anticipation notes, revenue anticipation notes, judgments and unpaid interest on said debts accrued to the date of the bonds issued. Bond anticipation notes evidencing debts incurred before July first, one thousand nine hundred thirty-three, may, at the option of the governing body, be retired either by means of funding bonds issued under this section or by means of bonds in anticipation of the sale of which the notes were issued. It also includes debts assumed by a municipality as well as debts created by a municipality.}\), and

(d). Amend section two thousand nine hundred thirty-eight, sub-section 2-a, by substituting a comma for the semi-colon at the end of said sub-section and adding the following: “including, in the case of funding or refunding bonds a brief description of the indebtedness to be funded or refunded sufficient to identify such indebtedness;”, and amend sub-section 2-c by substituting a colon for the semicolon at the end of said sub-section and adding the following: “\(\text{Provided, in lieu of the foregoing and in the case of funding or refunding bonds, such statement with respect to an annual tax may, in the discretion of the governing body, be altered or omitted;}\)”, and (e) amend section two thousand nine hundred thirty-nine by adding at the end of said section the following: “\(\text{Separate issues of funding and/or refunding bonds may be made under authority of the same bond ordinance for the retirement of two or more different debts or classes of debts}\).”, and (f) amend section two thousand nine hundred forty-two, sub-section 7, by substituting the word “fifty” for the word “thirty” before the word “years” and by substituting a period for the comma after the said word “years” and striking out the balance of the section, and (g) amend section two thousand nine hundred fifty-one by inserting after the word “semi-annually” and before the word “and” the following: “or otherwise,”, and (h) amend section two thousand nine hundred fifty-two by striking out all of the section after the word “aforesaid,” and by adding the following sentence: “\(\text{This section shall not apply to funding or refunding bonds}\)”, and (i) amend section two thousand nine hundred fifty-nine by substituting a colon for the period at the end of said section and adding the following: “\(\text{Provided, in the case of funding or refunding bonds which do not mature in installments, as provided in section two thousand nine hundred fifty-two of this act, a tax for the payment of the principal of said bonds need not be levied prior to the fiscal year or years said bonds mature unless it is so provided for in an ordinance or resolution passed before the issuance of said bonds,}\)"
in which case such tax shall be levied in accordance with the
provisions of such ordinance or resolution."

Sec. 2. That the County Finance Act, being Chapter eighty-
one of the Public Laws of One thousand nine hundred twenty-
seven, as amended, be and the same is hereby amended as
follows:

(a) Amend section five by striking out the words "January
first, one thousand nine hundred thirty-one" and "the first day
of January, one thousand nine hundred thirty-one," "March
eighteenth, one thousand nine hundred thirty-one" and "the
eighteenth of March, one thousand nine hundred thirty-one"
wherever they occur and substitute in lieu thereof the words
"July first, one thousand nine hundred thirty-three," and
(b) amend section eight, sub-section (j) by substituting the
word "thirty-three" for the word "thirty-one" before the word
"if" and by substituting a period for the colon before the
proviso clause in said sub-section and by striking out all of said
proviso clause to and including the word "taxation," and by
adding at the end of said sub-section (j) the following:
"It includes indebtedness evidenced by bonds, bond antici-
pation notes, revenue anticipation notes, judgments and
unpaid interest on said indebtedness accrued to the date
of the bonds issued. It also includes indebtedness assumed
by a county as well as indebtedness created by a county.
Bond anticipation notes evidencing indebtedness incurred
before July first, one thousand nine hundred thirty-three,
may, at the option of the governing body, be retired either
by means of funding bonds issued under this sub-section or
by means of bonds in anticipation of the sale of which the
notes were issued.", and (c) amend section nine, sub-section
(a) by substituting a comma for a semi-colon at the end of
said sub-section and adding the following: "but, in the case
of funding or refunding bonds, a brief description of the
indebtedness to be funded or refunded sufficient to identify
such indebtedness;" and by substituting a colon for the semi-
colon at the end of sub-section (c) and adding the following:
"provided, in lieu of the foregoing and in the case of funding
or refunding bonds, such statement with respect to an an-
nual tax may, in the discretion of the governing body, be
altered or omitted.", and (d) amend section nine, sub-section
(4) by substituting the word "thirty-three" for the word
"thirty-one," and (e) amend section eleven by striking out
the words "in annual series" and amend sub-section (a) (b)
of said section by substituting the word "fifty" for the word
"thirty" before the word "years," and by substituting a period
for the comma after the said word "years," and striking out
the balance of said sub-section, and (f) amend section thirty-
three by striking out all of said section after the word "afore-said," and by adding the following sentence: "This section shall not apply to funding or refunding bonds.," and (g) amend section forty-one by substituting the word "thirty-three" for the word "thirty-one" in the last sentence of said section, and further amend said section forty-one by substituting a colon for the period at the end of said section and adding the following: "Provided, in case of funding or refunding bonds which do not mature in installments as provided in section thirty-three of this act, a tax for the payment of the principal of the said bonds need not be levied prior to the fiscal year or years said bonds mature, unless it is so provided for in an order or resolution passed before the issuance of said bonds, in which case such tax shall be levied in accordance with the provisions of such order or resolution."

SEC. 3. That sections forty-six, forty-eight, forty-nine, fifty, fifty-one, fifty-two, fifty-four, fifty-five, fifty-six, fifty-seven, sixty-three and sixty-four of chapter sixty, Public Laws of one thousand nine hundred thirty-one, be and the same are hereby amended to conform to the foregoing amendments set out in section one and two of this Act.

SEC. 4. All laws and clauses of laws in conflict with this Act shall be and the same are hereby repealed.

SEC. 5. That this Act shall be in force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 511

CHAPTER 260

AN ACT TO AMEND SECTION 23 OF CHAPTER 48, PUBLIC LAWS OF 1927, PROVIDING THAT THE ATTORNEYS EMPLOYED BY THE NORTH CAROLINA PARK COMMISSION SHALL BE APPROVED BY THE GOVERNOR.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 23 of Chapter 48, Public Laws of 1927, be amended by striking out in line 6 after the word "persons" the following: "when approved by the Attorney General of the State of North Carolina," and inserting in lieu thereof the following: "when approved by the Governor of the State of North Carolina."

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.
H.B. 1045 CHAPTER 261

AN ACT TO MAKE THE POSSESSION OF MACHINE GUNS AND OTHER LIKE WEAPONS UNLAWFUL.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person, firm or corporation to manufacture, sell, give away, dispose of, use or possess machine guns, sub-machine guns, or other like weapons: Provided, however, that this section shall not apply to the following:

Banks, merchants, and recognized business establishments for use in their respective places of business, who shall first apply to and receive from the Clerk of the Superior Court of the county in which said business is located, a permit to possess the said weapons for the purpose of defending the said business; officers and soldiers of the United States army, when in discharge of their official duties, officers and soldiers of the militia and the State guard when called into actual service, officers of the State, or of any county, city or town, charged with the execution of the laws of the State, when acting in the discharge of their official duties: Provided, further, that automatic shotguns and pistols or other automatic weapons that shoot less than sixteen shots shall not be construed to be or mean a machine gun or sub-machine gun under this act; and that any bona fide resident of this State who now owns a machine gun used in former wars, as a relic or souvenir, may retain and keep same as his or her property without violating the provisions of this act upon his reporting said ownership to the Clerk of the Superior Court of the county in which said person lives.

SEC. 2. Any person violating any of the provisions of this act shall be guilty of a misdemeanor and shall be fined not less than five hundred ($500.00) dollars, or imprisoned for not less than six months, or both, in the discretion of the court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.
H.B. 1170  
CHAPTER 262

AN ACT TO AMEND SECTION 10 AND SECTION 13 OF CHAPTER 33, PUBLIC LAWS OF 1929.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten of Chapter 33, Public Laws of 1929, be, and the same is hereby amended by striking out all of said section after the word "located" in line fifteen, the same being the last two sentences of said section, and inserting in lieu thereof the following:

At the time such account is filed the Clerk of Superior Court shall require the guardian to exhibit to the Court all investments and bank statements showing cash balance and the Clerk of Superior Court shall certify on the original account and the certified copy which the guardian sends the Bureau that an examination was made of all investments and cash balance and that same are correctly stated in the account. If objections are raised to such an accounting, the Court shall fix a time and place for the hearing thereon not less than fifteen days nor more than thirty days from the date of filing such objections, and notice shall be given by the Court to the aforesaid Bureau office and State Service Officer by mail not less than fifteen days prior to the date fixed for the hearing. Notice of such hearing shall also be given to the guardian.

SEC. 2. That section thirteen of Chapter 33, Public Laws of 1929, be, and the same is hereby repealed and the following is substituted in lieu thereof:

Section 13. Investment of Funds. Every guardian shall invest the funds of the estate in any of the following securities:


(b). State of North Carolina bonds issued since the year one thousand eight hundred seventy-two.

(c). By loaning the same upon real estate securities in which the guardian has no interest, such loans not to exceed fifty per cent (50%) of the actual appraised or assessed value, whichever may be lower, and said loans when made to be evidenced by a note, or notes, or bond, or bonds, under seal of the borrower and secured by first mortgage or first deed of trust. Said guardian before making such investment on real estate mortgages shall secure a certificate of title from some reputable attorney certifying that the same is the first lien on real estate and also setting forth the tax valuation thereof for the current year: Provided, said guardian may purchase with said funds a home or farm for the sole use of said ward or his dependents upon petition and order of
the Clerk of Superior Court, said order to be approved by the resident or presiding judge of the Superior Court, and provided further that copy of said petition shall be forwarded to said Bureau before consideration thereof by said court. It shall be the duty of guardians who shall have funds invested other than as provided for in this section to liquidate same within one year from the passage of this act: Provided, however, that upon the approval of the Judge of the Superior Court, either residing in or presiding over the courts of the district, the Clerk of the Superior Court may authorize the guardian to extend from time to time, the time for sale or collection of any such investments; that no extension shall be made to cover a period of more than one year from the time the extension is made.

The Clerk of the Superior Court of any county in the State or any guardian who shall violate any of the provisions of this act shall be guilty of a misdemeanor, punishable by fine or imprisonment or both in the discretion of the Court.

SEC. 3. All acts or parts of acts inconsistent herewith are hereby repealed.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

H.B. 1234  CHAPTER 263

AN ACT TO AMEND SECTION 2776 (s), OF CHAPTER 56 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME 3 (1924), RELATING TO THE REGULATION AND RESTRICTION OF THE USES OF BUILDINGS AND LOTS IN PASQUOTANK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and seventy-six (s) of chapter fifty-six of the Consolidated Statutes of North Carolina, volume three (nineteen hundred and twenty-four), be amended by changing the period at the end of said section to a colon, and adding the following: “Provided, however, that in any district or zone created hereunder in which buildings or structures are permitted to be used for any one of the following purposes: retail stores, shoe shops, barber shops, pressing shops, restaurants, confectioneries, offices, hotels, theaters, assembly halls, news stands, wholesaling or jobbing; then it shall be lawful to operate, construct or use buildings in such district for the purpose of operating therein or thereon service stations, for
the purpose of selling gasoline, oil, etc.; and garages for the purpose of repairing and servicing motor vehicles, etc.”

Sec. 2. That this act shall apply only to Elizabeth City and Pasquotank County.

Sec. 3. That all laws and clauses of laws and city ordinances in so far as they are in conflict with this act shall be and are hereby repealed, and declared null and void.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of April, A. D. 1933.

S.B. 374   CHAPTER 264

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES FIXING THE TERMS OF COURT IN THE SEVERAL COUNTIES, THIS ACT RELATING ONLY TO THE TERMS OF COURT IN ROCKINGHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one thousand four hundred forty-three of the Consolidated Statutes of North Carolina be amended as follows: In the division relating to the Eleventh District, strike out the entire paragraph referring to and fixing the terms of Court for Rockingham County and insert in lieu thereof the following: “Sixth Monday before the first Monday in March, to continue for two weeks, for criminal cases only; Tenth Monday after the first Monday in March; Fourth Monday before the first Monday in September, to continue for two weeks, for criminal cases only; First Monday before the first Monday in March, to continue for two weeks, for civil cases only; Sixth Monday after the first Monday in March, for civil cases only; Fourteenth Monday after the first Monday in March, to continue for two weeks, for civil cases only; Eleventh Monday after the first Monday in September, to continue for two weeks, for civil cases only.”

Sec. 2. That the Governor shall assign an emergency or any other judge to hold any of the terms of the Superior Court of Rockingham County when the judge holding courts in the eleventh district is unable to hold said terms.

Sec. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in force from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.
S.B. 499  CHAPTER 265

AN ACT TO INCLUDE EDGECOMBE COUNTY AMONG THE COUNTIES MAKING PUNISHMENT FOR GIVING WORTHLESS CHECKS UNDER FIFTY DOLLARS PUNISHABLE BY FINE NOT TO EXCEED FIFTY DOLLARS OR IMPRISONMENT FOR THIRTY DAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section one, Chapter sixty-three of the Public Laws of one thousand nine hundred and thirty-one, be amended by adding at the end of said section the words "Edgecombe County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.B. 547  CHAPTER 266

AN ACT TO AMEND SENATE BILL 313, RATIFIED ON THE 20TH DAY OF MARCH, 1933, THE SAME BEING AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 313, ratified on the 20th day of March, 1933, being an act relating to the fees for registering Federal Crop liens and Federal chattel mortgages be amended as follows: In section 1, after the word "government" insert a comma and the following: "or crop production loans, live-stock loans, and/or other loans made by Regional Agriculture Credit Corporation of Raleigh, North Carolina."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.
H.B. 1177  CHAPTER 267

AN ACT TO EMPOWER FIDUCIARIES TO SIGN DEPOSITORS' AGREEMENTS IN CONNECTION WITH THE REOPENING OF CERTAIN BANKS FORMERLY DOING BUSINESS IN NORTH CAROLINA.

Preamble: Closed banks within State.

Reopening in prospect.

Consent of depositors necessary.

Fiduciaries as depositors.

Lack of authority to consent.

Consent advisable.

Fiduciaries authorized to enter depositors' agreements.

Approval of Clerk Superior Court and Judge.

Whereas, certain banks formerly doing business in North Carolina, by virtue of charters of the United States and of charters of the State of North Carolina, are now closed by proclamation of the President of the United States and by the Governor of North Carolina, and have not been able to reopen because of their inability to meet and comply with regulations adopted for the reopening of such banks; and

Whereas, in the case of many of such banks plans have been and are now being formulated to enable such banks to reopen; and

Whereas, in almost every instance such plans do, or will, require unsecured depositors to sign agreements with respect to their deposits; and

Whereas, in many of such banks executors, administrators, guardians, trustees, commissioners and others, occupying and serving in fiduciary capacities, are unsecured depositors; and

Whereas, such fiduciaries are without authority under the present law to sign any agreement offered by such banks to depositors; and

Whereas, in many cases the best interests of the persons, for whom such fiduciaries are acting, will be promoted and served by permitting such fiduciaries to execute in their fiduciary capacities the agreements tendered and designed to enable such banks to reopen; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That all executors, administrators, guardians, trustees, commissioners, and others, occupying and acting in fiduciary capacities be and they are hereby authorized and empowered to sign in their fiduciary capacities any agreement offered to depositors intended and designed to enable any bank, National or State, doing business in North Carolina prior to March sixth, nineteen hundred and thirty-three, to reopen, provided the plan for the reopening of such bank has been first approved by the Comptroller of the Currency in the case of National Banks, by the Commissioner of Banks in the case of State Banks, and provided further, that such fiduciary first obtain the consent and approval of the Clerk of the Superior Court of the County in which such fiduciary was appointed and of the Resident Judge, or the Judge holding the Courts of the Judicial District in which such county is
situate, such consent and approval to be entered upon the original record of the appointment of such fiduciaries in the counties in which such fiduciaries were appointed. Provided, that nothing in this act shall be construed to release the bondsmen of any such guardian, ward or other fiduciary signing such release.

Sec. 2. That this act shall take effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.B. 327

CHAPTER 268

AN ACT TO AUTHORIZE TOBACCO BOARDS OF TRADE TO MAKE REASONABLE RULES AND REGULATIONS FOR THE SALE OF LEAF TOBACCO BY AUCTION.

The General Assembly of North Carolina do enact:

Section 1. That tobacco warehousemen and the purchasers of leaf tobacco, at auction, on warehouse floors, are hereby authorized to organize, either as non-stock corporations, or voluntary associations, Tobacco Boards of Trade in the several towns and cities in North Carolina in which leaf tobacco is sold on warehouse floors, at auction.

Sec. 2. Such Tobacco Boards of Trade as may now exist, or which may hereafter be organized, are authorized to make reasonable rules and regulations for the economical and efficient handling of the sale of leaf tobacco at auction on the warehouse floors in the several towns and cities in North Carolina in which an auction market is situated.

Sec. 3. The Tobacco Boards of Trade in the several towns and cities in North Carolina are authorized to require as a condition to membership therein the applicants to pay a reasonable membership fee and the following schedule of maximum fees shall be deemed reasonable, to-wit:

A membership fee of Fifty Dollars ($50.00) in those towns in which less than three million pounds of tobacco was sold at auction between the dates of August 20, 1931, and May 1, 1932;

A fee of One Hundred Dollars ($100.00) in those towns in which during said period of time more than three million and less than ten million pounds of tobacco was sold;

A fee of One Hundred Fifty Dollars ($150.00) in those towns in which during said period of time more than ten million and less than twenty-five million pounds of tobacco was sold.
A fee of Three Hundred Dollars ($300.00) in those towns in which during said period of time more than twenty-five million pounds of tobacco was sold.

SEC. 4. Membership, in good standing, in a local Board of Trade shall be deemed a reasonable requirement by such Board of Trade as a condition to participating in the business of operating a tobacco warehouse or the purchase of tobacco at auction therein.

SEC. 4-a. It shall be unlawful and punishable as of a misdemeanor for any bidder or purchaser of tobacco upon warehouse floors to refuse to take and pay for any basket or baskets so bid off from the seller when the seller has or has not accepted the price offered by the purchaser or bidder of other baskets. That any person suspended or expelled from a Tobacco Board of Trade under the provisions of this Act may appeal from such suspension to the Superior Court of the county in which said Board of Trade is located.

SEC. 5. Nothing in this Act shall authorize the organization of any association having for its purpose the control of prices or the making of rules and regulations in restraint of trade.

SEC. 6. This Act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 231  CHAPTER 269

AN ACT TO AMEND SECTION 2494, VOLUME 3, OF THE CONSOLIDATED STATUTES REQUIRING ALL COUPLES OF NORTH CAROLINA WHO MARRY IN ANOTHER STATE TO FILE A COPY OF THEIR MARRIAGE CERTIFICATE IN THE OFFICE OF THE REGISTER OF DEEDS OF THE HOME COUNTY OF THE GROOM.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand four hundred and ninety-four of volume three of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

"Provided, that all couples resident of the State of North Carolina who marry in another state must file a copy of their marriage certificate in the office of the Register of Deeds of the home county of the groom within thirty days from the date of their return to the State, as residents, which certificate shall be indexed on the marriage license record of the office of the Register of Deeds and filed with marriage license in his
office; that the fee for the filing and indexing said certificate shall be fifty cents: Provided, the failure to file said certificate shall not invalidate the marriage."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1087  CHAPTER 270

AN ACT TO AMEND SECTION 6649 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SESSION OF 1919, RELATING TO THE PRACTICE OF DENISTRY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6649, of the Consolidated Statutes of North Carolina, Session 1919, be amended by adding in line 13 between the words "turpitude" and "the," the following words, "or has by himself or another solicited professional business."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1154  CHAPTER 271

AN ACT TO PROVIDE FOR THE REORGANIZATION OF BANKS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The Board of Directors of any banking institution whose aggregate property (in the opinion of such Board) shall not be sufficient in amount to pay its debts or which (in the opinion of such Board) may be unable to pay its debts in the ordinary course of business as they mature or which may be in the possession of the Commissioner of Banks for liquidation, or which shall be without authority to conduct an unrestricted banking business, may formulate and propose a plan of reorganization. Such reorganization may provide for the continuance of the business of such existing institution, the formation of a new banking institution.
State or National, or other corporations, or the consolidation of two or more banking institutions and may provide for the transfer of all or a part of the assets of the existing institution to such new or consolidated institution or corporation or to trustees, for such consideration in money, securities or evidences of debt or interest of any kind approved by such Board.

SEC. 2. The plan of reorganization shall be filed with the Commissioner of Banks. He shall make such study and investigation of said plan as he may deem necessary; and no hearing before him shall be required. If the Commissioner approves the plan, he shall cause a written outline under his hand and seal thereof to be filed in the office of the Clerk of the Superior Court of the County in which the existing banking institution has its principal place of business, and shall at the same time deliver to the said Clerk of the Superior Court at least one hundred copies of such outline which shall be available for inspection. The Commissioner of Banks shall also promptly file one hundred copies of such outline in the office of the Clerk of the Superior Court of each County in which the banks shall have a place of business. The said outline shall, among other things, contain a statement of the amount due depositors and other creditors of the existing institution, as shown on its books as of the close of business on the last day on which it was open for unrestricted banking business or, if it still be open for such business, on the day next preceding the date of filing of the said outline with the Commissioner of Banks.

SEC. 3. The Commissioner of Banks shall cause to be published, at least once a week for two weeks, in at least one newspaper in every County in which the institution maintains an office or place of business a notice briefly summarizing the plan of reorganization, stating where the outline has been filed in accordance with Section 2 of this Act, and admonishing all stockholders, depositors, creditors and other interested persons to file with the Clerk of the Superior Court of the County where the principal place of business of the institution is located, within thirty days from the date of first publication, any objection which they or any of them may have to said plan of reorganization. If there is no daily newspaper published in any County in which such bank has an office or place of business, it will be sufficient for such publication to be made in a daily newspaper generally circulating in said County. The affidavits of the publishers of the respective newspapers in which said notices are published, when filed in the office of the Clerk of Superior Court of the County where the principal office of the institution
is located, shall be prima facie evidence of compliance with this section.

SEC. 4. The Commissioner of Banks shall also require the banking institution filing said plan to cause a copy of the published notice to be mailed or sent, within seven days from the first date of publication, to all stockholders, depositors and other creditors of such banking institution at their respective addresses shown on the records of the institution. The President or other proper officer of such banking institution shall file in the office of the Clerk of the Superior Court of the County where the principal office of the institution is located a certificate to the effect that copies of such notice have been mailed; and said certificate shall be prima facie proof that the provisions of this Section have been complied with. Any failure of any particular stockholder, depositor, creditor or other interested party to receive such notice shall not effect the validity of the reorganization.

SEC. 5. Any depositor, creditor, stockholder or other interested person who shall not approve the plan, may, within thirty days from the first publication of the notice provided for by Section 3 of this Act, file with the Clerk of the Superior Court of the County in which the principal place of business of said banking institution is located an objection to said plan and an application for the ascertainment of the fair liquidating value of his claim, stock or other interest. At the end of the period within which such objections and application must be filed, the Judge of the Superior Court, resident in the District in which said County is located (or if such Judge be not available, the Judge holding the Courts of such district) shall determine the present cash value of the interest of each party filing such objection on the basis of a judicial liquidation of said institution.

SEC. 6. The Court may order such liquidating value paid in cash or, in lieu thereof, paid in kind. In the event such payment is ordered in kind, assets divisible in kind shall be so apportioned. With respect to assets indivisible in kind, the Court may apportion said assets by allotting to the objecting party securities or certificates of interest issued by the institution or by a corporation or by a trustee, such securities or certificates of interest to reasonably and fairly represent the share of such non-assenting party in such indivisible assets. The entire amount allotted to such non-assenting parties shall be delivered and paid to the Commissioner of Banks as receiver for liquidation for the benefit of the non-assenting parties.
SEC. 7. If, within said period of thirty days, less than thirty-three and one-third percent in interest of the depositors and other creditors of such banking institution (as shown on the outline filed in the office of the Clerk of the Superior Court as provided in Section 2) shall file such objection and application with the Clerk of the said Superior Court, the plan of reorganization shall be binding upon all such depositors and other creditors as fully as if they had assented to said plan. If, within said period of thirty days, less than thirty-three and one-third per cent in interest of the stockholders of said institution shall have made objection and application to the said Clerk of the Superior Court, said plan shall be binding upon all stockholders as fully as if they had assented to said plan. No stockholders, depositors, or other parties in interest in said banking institution shall, however, be subjected by such plan of reorganization to any personal liability without their express consent.

SEC. 8. The provisions of Section 7 of this Act shall not deprive the objecting stockholders, depositors, creditors and other interested parties of the right of valuation of their interest as provided in Sections 5 and 6. Such valuation shall not, however, postpone or delay consummation of such reorganization plan. If the same is consummated prior to the expiration of said thirty-day period, the reorganized or new institution shall be liable and responsible for the performance of the decree in said proceedings. Such reorganized or new institution may, however, at any time within seven days after such decree, abandon said plan of reorganization as it applies to any particular institution and restore said property to such institution.

SEC. 9. Any one or more banking institutions, for the purpose of continuing all or a portion of its business or segregating its new from its old depositors, or for the purpose of otherwise promoting the interest of its stockholders, depositors, creditors and other interested parties, may, with the approval of the Commissioner of Banks, organize one or more new banking institutions, either State or National, with such capital and upon such terms as the Board of Directors of such existing institutions may determine. Any such banking institution which may take part in the organization of such new banking institution and any other banking institution with similar approval, may subscribe to the capital stock of such new banking institution and pay for said subscription with its funds or assets, and thereafter hold and exercise all the rights of stockholders.
SEC. 10. Nothing contained in this Act shall be construed to relieve any stockholder of any banking institution, who is such of record at the time of the passage of this Act, from the liability imposed by law.

SEC. 11. If, pursuant to any plan of reorganization provided for under this Act, the trust business of any Banking Institution be transferred to a new or other banking institution, State or National, having authority to act in fiduciary capacities, such plan of reorganization, upon being consummated and carried into effect, shall operate to transfer to such new or other banking institution and its successor or successors any and all appointments of the transferor banking institution in any fiduciary capacity, whether made by order of any court, or independently of any court, including all appointments of such transferor banking institution in any fiduciary capacity made by any will or other instrument executed prior to the said plan of reorganization being consummated and carried into effect, as effectually as if said new or other banking institution had been appointed by a court of competent jurisdiction as successor to the transferor banking institution in each fiduciary capacity in which said transferor banking institution had theretofore been acting, or to which it might have been appointed by will or other instrument theretofore executed. If a new banking institution is organized pursuant to any plan of reorganization provided for under this Act, any of said existing banking institutions subscribing to its capital stock may transfer to such institution all its existing trust estates and property held in a fiduciary capacity, and all the appointments of the transferor institution in any fiduciary capacity, whether made by order of any court or independently of any court, including all appointments of such transferor institution in any fiduciary capacity made by any will or other instrument executed prior to said transfer, as effectually as if said new institution had been appointed by a court of competent jurisdiction as successor to the transferor institution in each fiduciary capacity in which said transferor institution had theretofore been acting or to which it might have been appointed by will or other instrument theretofore executed.

SEC. 12. The Commissioner of Banks, with the approval of the Advisory Banking Commission, shall have the power to make and promulgate from time to time such rules and regulations as he may deem necessary or advisable to carry out the provisions of this Act.

SEC. 13. This Statute is enacted in view of the banking emergency which has arisen and which has been accompanied by wide-spread unemployment, decreased values, untimely
withdrawals of deposits, and other conditions beyond the control of the State; and the purpose of this Act is to serve the welfare of the State as a whole and the depositors and creditors of banking institutions, and to promote justice, prevent distress and discrimination, and to establish an orderly method of reconstruction and further to carry out the purposes of House Bill 806, Senate Bill 329 and House Bill 943 enacted by the General Assembly of Nineteen Thirty-three. Therefore, this Act shall apply only to plans of reorganization presented to the Commissioner of Banks for approval prior to January 1, 1935.

Sec. 14. This Act shall be in full force from and after the date of its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1279  CHAPTER 272

AN ACT TO AMEND THE MACHINERY ACT OF ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section four hundred of the Machinery Act of One thousand, nine hundred thirty-three be, and it is hereby, amended by striking out the words “and Lincoln” in subsection one thereof, and by inserting the word “and” between the words “Mecklenburg” and “Tyrrell” in said subsection one.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

S.B. 150  CHAPTER 273

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION ONE THOUSAND SIX HUNDRED EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN MITCHELL AND AVERY COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That all of Section One Thousand Six Hundred Eighty-One of the Consolidated Statutes be and the same is hereby stricken out and repealed in so far as the same is applicable to Mitchell and Avery Counties.
Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

S.B. 390  CHAPTER 274
AN ACT TO PROVIDE TWO ADDITIONAL TERMS OF CIVIL COURT FOR ROWAN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in addition to the regular terms of court now prescribed by law for Rowan County, there shall be held in Rowan County two additional terms of the Superior Court as follows, to-wit: On the 6th Monday after the 1st Monday in September to continue for one week for the trial of civil cases only; on the first Monday after the first Monday in March to continue for one week for the trial of civil cases only.

Sec. 2. That this Act shall not be construed to repeal or abolish any terms of court now provided for the 15th Judicial District, but in case of conflict of any of the regularly established terms of the Courts of the 15th Judicial District with the terms above set out, the said terms of court herein established shall be considered Special Terms and the Governor may assign a Special or Emergency Judge to hold said terms of Superior Court of Rowan County when the Judge holding the regular terms of court in the District is unable to hold said terms.

Sec. 3. That this Act shall be in full force from and after July one, one thousand nine hundred and thirty-three.

Ratified this the 18th day of April, A. D. 1933.

H.B. 498  CHAPTER 275
AN ACT TO REGULATE THE SALE OF REAL PROPERTY UPON THE FORECLOSURE OF MORTGAGES OR DEEDS OF TRUST.

The General Assembly of North Carolina do enact:

SECTION 1. Any owner of real estate, or other person, firm or corporation having a legal or equitable interest therein, may apply to a Judge of the Superior Court, prior to the confirmation of any sale of such real estate by a mortgagee,
trustee, commissioner or other person authorized to sell the same, to enjoin such sale or the confirmation thereof, upon the ground that the amount bid or price offered therefor is inadequate and inequitable and will result in irreparable damage to the owner or other interested person, or upon any other legal or equitable ground which the Court may deem sufficient: Provided, that the court or Judge enjoining such sale or the confirmation thereof, whether by a temporary restraining order or injunction to the hearing, shall, as a condition precedent, require of the plaintiff or applicant such bond or deposit as may be necessary to indemnify and save harmless the mortgagee, trustee, cestui que trust, or other person enjoined and affected thereby against costs, depreciation, interest and other damages, if any, which may result from the granting of such order or injunction: Provided further, that in other respects the procedure shall be as is now prescribed by law in cases of injunction and receivership, with the right of appeal to the Supreme Court from any such order or injunction.

SEC. 2. The Court or Judge granting such order or injunction, or before whom the same is returnable, shall have the right before, but not after, any sale is confirmed to order a resale by the mortgagee, trustee, commissioner, or other person authorized to make the same in such manner and upon such terms as may be just and equitable: Provided, the rights of all parties in interest, or who may be affected thereby, shall be preserved and protected by bond or indemnity in such form and amount as the Court may require, and the Court or Judge may also appoint a receiver of the property or the rents and proceeds thereof, pending any sale or resale, and may make such order for the payment of taxes or other prior lien as may be necessary, subject to the right of appeal to the Supreme Court in all cases.

SEC. 3. When any sale of real estate or personal property has been made by a mortgagee, trustee, or other person authorized to make the same, at which the mortgagee, payee or other holder of the obligation thereby secured becomes the purchaser and takes title either directly or indirectly, and thereafter such mortgagee, payee or other holder of the secured obligation, as aforesaid, shall sue for and undertake to recover a deficiency judgment against the mortgagor, trustor or other maker of any such obligation whose property has been so purchased, it shall be competent and lawful for the defendant against whom such deficiency judgment is sought to allege and show as matter of defense and off-set, but not by way of counter-claim, that the property sold was fairly worth the amount of the debt secured by it at the time.
and place of sale or that the amount bid was substantially less than its true value, and, upon such showing, to defeat or offset any deficiency judgment against him, either in whole or in part; Provided, this section shall not affect nor apply to the rights of other purchasers or of innocent third parties, nor shall it be held to affect or defeat the negotiability of any note, bond or other obligation secured by such mortgage, deed of trust or other instrument; Provided, further, this section shall not apply to foreclosure sales made pursuant to an order or decree of court nor to any judgment sought or rendered in any foreclosure suit nor to any sale heretofore made and confirmed.

Sec. 4. All laws and clauses of laws in conflict herewith, to the extent of such conflict only, are hereby repealed, but this Act shall not apply to tax foreclosure suits or tax sales.

Sec. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

S.B. 558

CHAPTER 276

AN ACT TO ALLOW THE SHIPMENT AND STORAGE OF LEGALIZED BEVERAGES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be lawful for any properly licensed person, firm, co-partnership, association, corporation or any other group or combination acting as a unit to ship into and store in the State of North Carolina beer, lager beer, ale, porter, fruit juices and other brewed or fermented beverages containing one-half of one per cent of alcohol by volume, but not more than three and two-tenths per cent of alcohol by weight as authorized by the laws of the United States of America, for distribution and sale on and after the first day of May, one thousand nine hundred and thirty-three.

Sec. 2. All laws and clauses of laws inconsistent or in conflict with this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.
H.B. 240  CHAPTER 277
AN ACT TO AMEND SECTION 1569 OF THE CONSOLIDATED STATUTES RELATING TO REMOVAL OF CASES IN COURTS OF JUSTICES OF PEACE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1569 of the Consolidated Statutes be and the same is hereby amended by striking out the word “may” in line four thereof, and inserting in lieu thereof, the word “shall”: Provided, that this Act shall apply only to Mecklenburg County.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 241  CHAPTER 278
AN ACT TO AMEND SECTION 1498 OF THE CONSOLIDATED STATUTES RELATING TO REMOVAL OF CASES IN COURTS OF JUSTICES OF PEACE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1498 of the Consolidated Statutes, be and the same is hereby amended by changing the period at the end thereof to a colon and adding the following: Provided that in all counties that have a general county court or county or municipal recorder's court having concurrent jurisdiction with justices of the peace, the justice before whom the writ or summons is returnable, shall remove same to said general county court or county or municipal recorder's court: Provided, that this Act shall apply to Mecklenburg County only.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.
H.B. 242  CHAPTER 279

AN ACT TO AMEND SECTION 10, CHAPTER 135, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1925, RELATING TO REMOVAL OF CASES IN COURTS OF JUSTICES OF PEACE.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten, chapter one hundred thirty-five, Public Laws of North Carolina, session one thousand nine hundred twenty-five, be and the same is hereby amended by striking from line five between the words "cause" and "be removed" the word "may" and inserting in lieu thereof the word "shall": Provided, that this act shall only apply to Mecklenburg County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 406  CHAPTER 280

AN ACT TO PROVIDE FOR THE REDEMPTION OF REAL ESTATE SOLD FOR TAXES FOR THE YEARS 1928, 1929, 1930 AND PRIOR YEARS IN BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in this act the word "unit" means county, city, town, township, school district, school taxing district, sewer district or other political subdivision of the State.

SEC. 2. That all owners and persons interested in any real estate on which taxes were levied by any county, city, town or other unit of government or on which any taxes became a lien for the years one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, or prior years, whether or not such property has been sold for taxes, provided such unit, in cases where such property has been sold for taxes and bought in by it, has not, prior to the ratification of this act, transferred the same or the certificate of tax sale therefor to some other person, shall be allowed to pay the said taxes which became a lien on such property, and/or redeem the same from sale for taxes by foreclosure of tax liens or otherwise, without the payment of any interest, penalties or costs, heretofore
accrued thereon, upon the terms and conditions hereafter set out, to-wit:

(1). By paying the principal amount of such taxes on or before the first day of July, one thousand nine hundred thirty-three; or

(2). By paying on or before December thirty-first, one thousand nine hundred thirty-three, the principal amount of such taxes with interest on such principal amount at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three; or

(3). By paying the principal amount of such taxes with interest thereon at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, in installments as follows:

(a). Ten per cent of the principal amount of such taxes with interest on such ten per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before the thirty-first day of December, one thousand nine hundred thirty-three.

(b). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-four.

(c). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-five.

(d). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-six.

(e). The balance of the principal amount of such taxes, with interest thereon at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-seven.

SEC. 3. That all such taxes and each installment thereof for the years one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hun-
dred thirty and prior years may be paid to any unit as herein provided, wholly in money or by the surrender to such unit, at par, of any bonds, together with all unpaid coupons thereon or belonging thereto, or any notes, at par, to the amount of the principal of such notes, (the taxpayer surrendering all claims for interest thereon) heretofore or hereafter issued by such unit, or for which it may be liable to the extent of fifty per cent of the principal amount of the taxes so paid, and by paying at the same time an equal amount on the principal of such taxes, together with all interest, if any, accumulated on such amount after July first, one thousand nine hundred thirty-three, in money. All notes, bonds and coupons surrendered under the provisions of this act shall be immediately cancelled.

Sec. 4. That upon the payment in full of such taxes and all interest thereon, as herein specified, such unit shall release, quitclaim, surrender, and cancel all of its claims to such real estate on account of such taxes.

Sec. 5. That in case any such property has not been listed for taxes for the year one thousand nine hundred thirty-two or for any prior year or years, not exceeding five years, before May first, one thousand nine hundred thirty-three, it shall be the duty of the tax assessing authorities provided by law to cause all such property to be listed for taxes for all such years and the taxes to be assessed thereon as provided by law, and such taxes may be paid and collected as provided in this act for the year one thousand nine hundred thirty and prior years, and shall be collected as is now or may hereafter be provided by law for the years subsequent to one thousand nine hundred thirty.

Sec. 6. That if any taxpayer, owner or other person interested in such property shall neglect and fail to comply with each and all of the provisions of this act in the time prescribed therefor, as set out in sections two and three hereof, then he and they shall forfeit all rights accruing under the terms of this act, and such units shall be authorized to exercise all of the rights, power and authority in respect to such real estate and taxes as was vested in it prior to the passage of this act, or such as may be hereafter provided by law, in the same manner and with the same force and effect as if this act had not been passed: Provided, however, if any such taxpayer or other person interested in such property shall, at the time of such failure, have paid an amount equal to the first installment of such taxes, as herein provided, he and said lands shall be liable only for the balance of the principal amount of such taxes with interest thereon at the rate of eight per cent per annum from the first day of July,
one thousand nine hundred thirty-three, and not for any interest, costs or penalties accruing prior thereto.

Sec. 7. That in all cases where suits have been brought to foreclose tax liens, as provided by the laws of one thousand nine hundred thirty-one, and/or prior laws, and the lands therein referred to have not been sold, further proceedings in such cases shall be stayed until after default, if any, on the part of the taxpayer and/or other persons interested in such property as provided in this act, and the Statute of Limitations applicable thereto shall not run during the time of such stay; and in cases where such suits have not been brought, such suits shall not be brought until after default in the payment, as herein provided, and all such units shall be allowed one year after such default to bring suits to foreclose such tax liens or to enforce the collection of such taxes as may be provided by law.

Sec. 8. This Act is an alternative Act, and any person, firm or corporation failing to take advantage of its provisions on or before December 31, 1933, as provided by sub-section 2, of section 2, shall thereafter be deprived of proceeding under this Act, but such person, firm or corporation shall not be deprived of paying taxes as provided by Committee Substitute for Senate Bill No. 180, in accordance with the terms and conditions of that Act: Provided, however, that any person, firm or corporation choosing to accept the provisions of this Act shall comply strictly, as to time of payment, with all the terms and conditions set forth in Section 3, and all of the sub-sections thereunder, and failure to make payment on and after December 31, 1934, of any installment within the time therein provided shall deprive such taxpayer of the right thereafter to apply any bonds as a part payment upon such defaulted installment or upon any further installment of taxes, and shall cause all further installments of taxes to become immediately due and payable, and tax foreclosure suit shall be instituted, or consummated, within one year after such installment default date, as provided in Section 7 of this Act.

Nothing in this section, or Act, shall prevent any person, firm, or corporation from paying all of the taxes for the years specified in this Act, in cash; and all of the taxes for the years specified in this Act may be paid at one time by payment of fifty per cent in cash, and by payment of fifty per cent by bonds, as provided in this Act, if such payment is made before default is made in the payment of any installment.
Sec. 9. That all laws and clauses of laws in conflict with this Act be, and the same are, hereby repealed.

Sec. 10. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 1305  CHAPTER 281

AN ACT TO AMEND SENATE BILL NUMBER 313 ENTITLED "AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES," RATIFIED THE 20TH DAY OF MARCH, 1933, BY EXEMPTING THE COUNTIES OF HAYWOOD, JACKSON AND MACON FROM THE PROVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate bill number three hundred and thirteen, entitled "An act relating to the fees for registering Federal crop liens and Federal chattel mortgages," ratified on the twentieth day of March, he and the same is hereby amended by inserting in line seven, section one, following the word "Richmond" and before the word "counties" the words, "Haywood, Jackson, and Macon."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of April, A. D. 1933.

H.B. 125  CHAPTER 282

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S DEPARTMENTS, BUREAUS, INSTITUTIONS, AND AGENCIES, AND FOR OTHER PURPOSES, AND TO REDUCE SALARIES OF OFFICERS, EMPLOYEES AND AGENTS.

The General Assembly of North Carolina do enact:

SECTION 1. The appropriations out of the General Fund of the State for the maintenance of the State's departments, bureaus, institutions and agencies, and for other purposes as enumerated, are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-four, and June thir-
tieth, nineteen hundred and thirty-five, respectively, according to the following schedule:

**GENERAL FUND**

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1933—Chapter 282

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### IV. EDUCATIONAL INSTITUTIONS

1. University of North Carolina (Consolidated) 832,240 832,240
   (The appropriations under title IV-1 include the University at Chapel Hill and State College of Agriculture and Engineering and North Carolina College for Women as formerly designated and known)

2. Coöperative Agricultural Extension—State College 80,100 80,100

3. East Carolina Teachers' College 84,280 84,280

4. Negro Agricultural and Technical College 28,630 28,630

5. Western Carolina Teachers' College 40,000 40,000

6. Appalachian State Teachers' College 52,550 52,550

7. Cherokee Indian Normal School 13,410 13,410

8. Winston-Salem Teachers' College (Colored) 23,210 23,210

9. Elizabeth City State Normal School (Colored) 13,780 13,780

10. Fayetteville State Normal School (Colored) 16,850 16,850

11. North Carolina College for Negroes 24,170 24,170

12. North Carolina School for the Deaf 80,000 80,000

13. (1) State School for the Blind and Deaf 80,280 80,280
   (2) Blind Student Aid 1,500 1,500

### V. CHARITABLE AND CORRECTIONAL INSTITUTIONS

1. State Hospital at Raleigh 228,910 228,910

2. State Hospital at Morganton 243,980 243,980

3. State Hospital at Goldsboro 150,000 150,000

4. Caswell Training School 98,720 98,720

5. North Carolina Orthopedic Hospital 70,560 70,560

6. (1) North Carolina Sanatorium 144,250 144,250
   (2) Extension Bureau 15,780 15,780

7. Stonewall Jackson Training School 76,080 76,080
### State Aid and Obligations

<table>
<thead>
<tr>
<th>Title</th>
<th>1933-34</th>
<th>1934-35</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. State Home and Industrial School for Girls</td>
<td>$50,750</td>
<td>$50,750</td>
</tr>
<tr>
<td>9. Morrison Training School (Colored)</td>
<td>26,080</td>
<td>26,080</td>
</tr>
<tr>
<td>10. Eastern Carolina Training School</td>
<td>28,040</td>
<td>28,040</td>
</tr>
<tr>
<td>11. State Industrial Farm Colony for Women</td>
<td>13,210</td>
<td>13,210</td>
</tr>
<tr>
<td>12. The State's Prison</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. (1) North Carolina Soldiers' Home</td>
<td>16,000</td>
<td>12,000</td>
</tr>
<tr>
<td>(2) Confederate Cemetery</td>
<td>350</td>
<td>350</td>
</tr>
<tr>
<td>14. Confederate Women's Home</td>
<td>11,220</td>
<td>11,220</td>
</tr>
<tr>
<td>15. Oxford Orphanage</td>
<td>21,000</td>
<td>21,000</td>
</tr>
<tr>
<td>16. Oxford Colored Orphanage</td>
<td>19,250</td>
<td>19,250</td>
</tr>
<tr>
<td>17. Efland Industrial School for Negro Girls</td>
<td>1,400</td>
<td>1,400</td>
</tr>
</tbody>
</table>

(The appropriations under titles V-15, 16 and 17 are to institutions not owned by the State, and are grants in aid.)

### VI. State Aid and Obligations

1. Board of Charities and Public Welfare:
   - (1) Mothers' Aid | 32,500 | 32,500 |
   - (2) Care Dependent Children | 3,000 | 3,000 |
2. Board of Health for Orthopedic Clinics | 4,800 | 4,800 |
3. State Board Vocational Education for Vocational Education | 90,000 | 90,000 |
4. State Board Vocational Education for Industrial Rehabilitation | 7,200 | 7,200 |
5. Governor's Office for Fugitives from Justice | 2,500 | 2,500 |
6. State Veterinarian for Indemnity for Slaughtered diseased Livestock | 1,500 | 1,500 |
7. Landscrip Fund — Interest to State College | 7,500 | 7,500 |
8. Firemen's Relief | 1,750 | 1,750 |
9. Bennett Memorial | 50 | 50 |
10. Confederate Museum | 200 | 200 |

### VII. Pensions

1. Confederate Veterans and Widows | 720,600 | 630,200 |
2. Inmates Soldiers' Home | 240 | 180 |
3. W. T. Reaves | 675 | 675 |
4. I. C. Blair | 450 | 450 |
5. Olivia B. Grimes | 450 | 450 |
VIII. CONTINGENCY AND EMERGENCY

1. To provide for contingency and emergency expenditures for any purpose authorized by law, for which no specific appropriation is made, or for which inadvertently an insufficient appropriation has been made hereunder. Allotments to be made from this appropriation under the provisions of section thirteen of chapter one hundred of the Public Laws of one thousand nine hundred twenty-nine, or of chapter two hundred seven of the Public Laws of one thousand nine hundred twenty-five, or of such other statute as may be applicable.

$200,000

IX. PUBLIC SCHOOLS

For a State-wide eight months public school in place of the present six months and extended terms, $16,000,000 annually, and for this appropriation no *ad valorem* tax shall be assessed or levied.

X. DEBT SERVICE (GENERAL FUND)

1933-34 1934-35

1. Interest on Bonds $2,787,705 $2,739,080
2. Amortization debit balance (1925) 1,000,000 1,588,000
3. Sinking Fund Installments 271,320 271,320
4. Redemption of Bonds 150,000 150,000
5. Interest on Borrowing in anticipation of Revenue 25,000 25,000
6. Debt Service (Expenses bond sales, etc.) 9,250

AGRICULTURE FUND

SEC. 2. The appropriations out of the Agriculture Fund of the State for the maintenance of agricultural activities are hereby made for the two fiscal years ending June thirtieth, nineteen hundred thirty-four, and June thirtieth, nineteen hundred and thirty-five, respectively, according to the following schedule:

XI. AGRICULTURE

1933-34 1934-35

1. Department of Agriculture $ 189,850 $ 189,850
2. State Fair

3. State College:
   (1) Experiment Station $26,350 $26,350
   (2) Seed Improvement 4,550 4,550

(The appropriations under title XI-1 may be increased under authorization by the Director of the Budget as realized receipts of the Agriculture Fund may justify. The State Fair under title XI-2 may be operated within its own receipts in the discretion of the State Board of Agriculture. The appropriations under XI-3-(1) are for the purpose of carrying out the provisions of chapter one hundred forty-two of the Public Laws of one thousand nine hundred twenty-five, and may be available only after provision is made for the work of the Department of Agriculture and in such reduced amounts as may be necessary under section two of said chapter. The appropriations under title XI-3-(2) are for Seed Improvement work under chapter three hundred twenty-five of the Public Laws of one thousand nine hundred twenty-nine.)

HIGHWAY FUND

SEC. 3. The appropriations out of the Highway Fund of the State for the expense of collecting revenues, for the service of the Highway debt, and for the maintenance of Highway activities, are hereby made for each of the two fiscal years ending June thirtieth, nineteen hundred thirty-four, and June thirtieth, nineteen hundred and thirty-five, respectively, according to the following schedule:

XII. HIGHWAYS

<table>
<thead>
<tr>
<th>Item</th>
<th>1933-34</th>
<th>1934-35</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Highway Commission Administration</td>
<td>$113,650</td>
<td>$113,650</td>
</tr>
<tr>
<td>2. Motor Vehicle Bureau and Highway Patrol</td>
<td>379,100</td>
<td>379,100</td>
</tr>
<tr>
<td>3. Maintenance State Highways</td>
<td>1,680,000</td>
<td>1,680,000</td>
</tr>
<tr>
<td>4. Maintenance County Highways</td>
<td>4,320,000</td>
<td>4,320,000</td>
</tr>
<tr>
<td>5. Repayment County Loans</td>
<td>511,800</td>
<td>509,650</td>
</tr>
<tr>
<td>6. Construction State Highways</td>
<td>190,000</td>
<td>190,000</td>
</tr>
</tbody>
</table>
Transfers or changes may be made to and/or from title XII-3 and 4 and 6, and increases may be made in the same titles, under authorization by the Director of the Budget: Provided, such transfers or changes and increases shall be within the restrictions placed by law on the respective titles, and that such increases shall not be in excess of the receipts and/or increment to the Highway Fund: Provided, further, such transfers or changes do not increase title XII-3, Maintenance State Highways to more than $2,200,000 each year, and do not increase title XII-4 Maintenance County Highways to more than $4,700,000 each year.) (The appropriations to the Motor Vehicle Bureau and Highway Patrol under title XII-2 include $32,000 for each year to be transferred or paid to the Department of Revenue for general administration and supervision.)

XIII. DEBT SERVICE (HIGHWAY FUND)

<table>
<thead>
<tr>
<th></th>
<th>1933-34</th>
<th>1934-35</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Interest on Bonds</td>
<td>$4,400,310</td>
<td>$4,325,638</td>
</tr>
<tr>
<td>2. Sinking Fund Installments</td>
<td>500,000</td>
<td>500,000</td>
</tr>
<tr>
<td>3. Redemption of Bonds</td>
<td>3,583,000</td>
<td>4,133,000</td>
</tr>
<tr>
<td>4. Interest on borrowing in anticipation of Revenue</td>
<td>40,000</td>
<td>40,000</td>
</tr>
</tbody>
</table>

TRANSFER FROM THE HIGHWAY FUND TO THE GENERAL FUND

SEC. 4. The State Highway Commission is established on a self-supporting basis through the levy of motor vehicle licenses and taxes, but being a part of the State Government, to be fully self-supporting, it should contribute reasonably to the cost of general government; there is preempted to it certain sources of revenue to which general government is denied, but the funded debt obligations of the State Highway Commission are also obligations of the State itself.

Under this assumption, it is deemed that one million dollars a year would be a reasonable contribution by the Highway Fund to the debt service cost of general government, and there

Transfer of million dollars to General Fund.

State Highway Commission declared part of State Government.
is hereby appropriated out of the surplus, if any, of the Highway Fund for transfer to and use by the General Fund for debt service, or for any existing deficit, the sum of one million dollars for the fiscal year ending June thirtieth, nineteen hundred thirty-four, and the sum of one million dollars for the fiscal year ending June thirtieth, nineteen hundred thirty-five:

Provided, these sums shall not be available unless and until full provision is made for the expense of collecting Highway revenues, for the administration of the Highway Commission, for the service of the Highway Debt, and for maintenance of the State and County Highways (as set out under titles XII and XIII of section 3 of this act), and there then remains a sufficient balance or surplus in the State Highway Fund.

Reducing Salaries and Wages

SEC. 5. The costs of all salaries and wages to be paid out of or under the appropriations made in sections one, two and three of this act, or to be paid out of any expendable receipts, to officers, employees and agents of the State, or of any of its departments, bureaus, institutions and agencies, are hereby reduced to not more than such sums as are provided under the appropriations to the several departments, bureaus, institutions and agencies for each of the fiscal years nineteen hundred thirty-three–thirty-four and nineteen hundred thirty-four–thirty-five.

(a) It is the intention to reduce the costs of all such salaries and wages under the appropriations, and/or expendable receipts, under titles II Supreme Court Departmental Expense, III Executive and Administrative and VI State Aid and Obligations, of section one; under title XI Agriculture of section two; and under title XII Highways, of section three, by at least thirty-eight per cent (38%) of the salaries, wages and rates that would have been in effect July first, nineteen hundred thirty, taking into consideration changes in organization, staff requirements and such other factors as might have changed the basis;

(b) It is the intention to reduce the costs of all such salaries and wages under the appropriations, and/or expendable receipts, under titles IV Educational Institutions and V Charitable and Correctional Institutions, of section one, by at least thirty-two per cent (32%) of the salaries, wages and rates that would have been in effect July first, nineteen hundred thirty, taking into consideration changes in organization, staff requirements and such other factors as might have changed the basis;

(c) Within the amounts provided and the intentions expressed in sub-sections (a) and (b), the assistant director of the budget for the departments, bureaus and other agencies com-
ing within the Personnel Act (Chapter 277 of the Public Laws of 1931) and the several boards or commissions for the institutions, and certain officers of departments as are so governed, shall reduce and adjust the salaries and wages of all officers, employees and agents under their respective jurisdictions.

(d) It is the intention to reduce the costs of all salaries and wages under appropriations under title IX Public Schools, of section one, by at least thirty-five per cent (35%) as concerning superintendents, of the salaries, wages and rates in effect the present scholastic year, nineteen hundred thirty-two-thirty-three; by at least thirty-five per cent (35%) as concerning principals and by at least thirty per cent (30%) as concerning teachers and all other employees, of the salaries, wages and rates that would have been in effect July first, nineteen hundred thirty. The reductions and adjustments shall be effected by the State Board of Equalization, or by such other body as may succeed in its place, in the allocation of the appropriations.

Sec. 6. The salaries of certain officers now fixed by statute shall be reduced and fixed at rates per annum as shown in the following schedule:

<table>
<thead>
<tr>
<th>Officer</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Librarian</td>
<td>$1,800</td>
</tr>
<tr>
<td>Adjutant General</td>
<td>3,825</td>
</tr>
<tr>
<td>Chairman, Corporation Commission</td>
<td>4,250</td>
</tr>
<tr>
<td>Corporation Commissioner and ex-officio Securities Commissioner</td>
<td>4,500</td>
</tr>
<tr>
<td>Corporation Commissioner</td>
<td>3,825</td>
</tr>
</tbody>
</table>

This section does not include officers whose salaries are fixed by statute either originally or in reduced sums at this session of the General Assembly.

Sec. 7. Fees or compensation to be paid to members of boards or commissions for attendance out of or under the appropriations made in sections one, two and three of this act shall be reduced and fixed at rates per diem as shown in the following schedule:

<table>
<thead>
<tr>
<th>Commission</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advisory Budget Commission</td>
<td>$7.00</td>
</tr>
<tr>
<td>State Board of Equalization</td>
<td>7.00</td>
</tr>
<tr>
<td>Highway Commission</td>
<td>7.00</td>
</tr>
</tbody>
</table>

necessary travel expenses.

All other boards and commissions, including those governing the institutions, but not including such as its members are now serving without compensation, $3.50 per day and 5 cents per mile of travel going and returning, in lieu of per diem and travel expenses.
General Provisions

SEC. 8. Allowances out of or under the appropriations made in sections one, two and three of this act for travel expenses cover only ordinary field and occasional travel in connection with the work of the department, institution, or agency, and shall be so limited, unless provision is made through a travel authorization by the Director of the Budget for convention, conference, or out-of-State travel. Allowances shall not be made in excess of the following: For subsistence—hotel and meals—in towns of less than 10,000 population, $3.00 per day; over 10,000 and less than 20,000, $3.50 per day; over 20,000, $4.00 per day; for convention, conference, or out-of-State, when authorized, $6.00 per day; for transportation, using personally owned automobile, five cents per mile of travel.

SEC. 9. All insurance and all official, fidelity and surety bonds authorized for the several departments, institutions and agencies shall be effected and placed by the Insurance Department, and the cost of such placements shall be liquidated by the department, institution or agency involved upon bills rendered to and approved by the Insurance Commissioner.

Special Provisions

SEC. 10. The cost of all audits made by the State Auditor of the books and accounts of the State Highway Commission under section twenty-four of chapter two of the Public Laws of one thousand nine hundred twenty-one, which cost is hereby fixed at two thousand five hundred ($2,500.00) dollars for each year, shall be paid out of the funds of the State Highway Commission. Such audits shall be made by the State Auditor and members of his staff.

SEC. 11. All receipts under article fourteen of chapter eighty-four of the Consolidated Statutes shall be covered into the State Treasury, as now provided by law, and kept as a distinct fund to be styled the "Gasoline and Oil Inspection Fund," and the amounts remaining in such Fund at June thirtieth, and December thirty-first, of each year shall be transferred to the General Fund.

SEC. 12. All expenses of every kind, and including a reasonable charge by the Board of Public Buildings and Grounds for office occupancy and telephone service, concerning bank examinations by the Banking Department, shall be paid out of fees collected under section two hundred twenty-three (f) of the Consolidated Statutes, Volume Three.

SEC. 13. The appropriations for Cooperative Agricultural Extension work under title IV-2, section one, of this act are made to meet the State's share of funds provided by the Smith-
Lever Act of Congress and to further promote agricultural work.

SEC. 14. The appropriations made to the North Carolina School for the Deaf under the title IV-12 and to the State School for the Blind and Deaf under title IV-13-(1) section one, of this act, include provisions for the cost of clothing and transportation for indigent pupils. The institutions shall be reimbursed for these items by the counties liable therefor under the provisions of chapter eighty-six of the Public Laws of one thousand nine hundred twenty-seven.

SEC. 15. The appropriations made to the Oxford Colored Orphanage under title V-16, section one, of this act shall be available only if and when the expenditures shall be recommended by the Trustees of the institution appointed by the Governor of the State, and the expenditures shall be under the supervision of said Trustees.

SEC. 16. The appropriations for Pensions to Confederate Veterans and Widows under title VII-1, section 1, of this act shall be apportioned by the State Auditor. The apportionment shall be made by dividing the appropriation for each year into two estimated parts, one to pay the pensions due on the fifteenth day of December and the second to pay the pensions due on the fifteenth day of June; each part shall be apportioned among the Confederate Veterans and widows of Confederate Veterans listed on the pension rolls according to their various classes at each respective date. Colored laborers and servants now drawing pensions, as well as any others who may hereafter become entitled to such pensions, shall be paid out of the same appropriation and included in like manner in the apportionment. The amounts of all pension warrants returned unaccomplished because of the death of the pensioner or otherwise, or that there is no one entitled to receive the same, shall lapse and revert to the General Fund and become applicable to other appropriations for the biennium.

SEC. 17. The State Auditor shall, thirty days before the date for the issuance of pension warrants to Confederate Veterans and Widows, submit to the Governor a statement of the number, or if the Governor requires it, a full list of the pensioners of each class entitled to share in the pension appropriations, together with a statement of the amount appropriated and available for payment of such pensions. The Governor shall, within twenty days, certify to the State Auditor and to the State Treasurer the amounts which shall be paid to pensioners in each class, and no pension warrants not in accord with the Governor's certification shall be issued by the State Auditor or paid by the State Treasurer.
Pensions fixed according to this Act.

Deficiencies.
In contingency and emergency fund because of high interest rates.

Appropriation to cover.

Liquidation of debt of N. C. College for Negroes.

Budget Act preserved.

Constitutional parts of Act upheld.

Sec. 18. The appropriations made under titles VII-3, VII-4 and VII-5 of section one of this act provide for retirement pensions with amounts fixed by law. The provisions of chapter one hundred sixty-six of the Public Laws of one thousand nine hundred twenty-five, chapter two hundred sixty-nine of the Public Laws of one thousand nine hundred twenty-seven, and chapter three hundred sixteen of the Public Laws of one thousand nine hundred twenty-nine, insofar as amounts are provided, are hereby suspended and such pensions for the two fiscal years, 1933-34 and 1934-35, are reduced to the amounts provided under this act.

Deficiencies

Sec. 19. The unexpected high cost of interest on current borrowing exhausted the appropriations therefor and will have exhausted the contingency and emergency appropriation by June thirtieth, one thousand nine hundred thirty-three, the end of this fiscal year. There is therefore appropriated out of the General Fund a sum of one hundred forty-three thousand four hundred fifty ($143,450.00) dollars to increase and for Contingency and Emergency for the fiscal year ending June thirtieth, one thousand nine hundred thirty-three.

Sec. 20. The North Carolina College for Negroes has an unauthorized debt of twenty-five thousand seven hundred seven ($25,707.00) dollars growing out of deficiencies in prior years and particularly out of a deficiency in permanent improvement operations under a grant from the General Education Board for furnishing the Administration Building. The Director of the Budget is hereby authorized in his discretion to make an allotment and/or allotments out of the unallotted balances in the appropriations made under title VII-13, section one, chapter four hundred twenty-nine of the Public Laws of one thousand nine hundred thirty-one, to liquidate any part or all of this debt and which is hereby validated.

Effective

Sec. 21. The provisions of the Executive Budget Act, chapter one hundred, of the Public Laws of one thousand nine hundred twenty-nine, shall remain in full force and effect.

Sec. 22. If any section or provision of this act be declared unconstitutional or invalid by the courts, the same shall not affect the validity of this act as a whole or any part other than the part so decided to be unconstitutional or invalid.

Sec. 23. This act shall be in force and effect after its ratification.

Ratified this the 18th day of April, A. D. 1933.
H.B. 550  
CHAPTER 283

AN ACT TO PROVIDE FOR THE REGULATION OF AUTOMOBILE LIABILITY INSURANCE RATES.

The General Assembly of North Carolina do enact:

SECTION 1. Every person, association or corporation authorized to transact automobile liability and/or property damage and/or collision insurance business within this State shall file with the Insurance Commissioner on or before their effective date, the classification of risks, rules, rates, and rating plans, for writing such insurance, approved or made by such insurer or by any rating organization of which it is a member, none of which shall become effective until approved by the Insurance Commissioner. The Insurance Commissioner shall within fifteen days after the filing of each classification of risks, rules and rating plans indicate in writing his approval or disapproval thereof with his reasons therefor. Such filing may be made on behalf of an insurer by the rating organization of which it is a member. Any bureau organized in this State for making and/or administering automobile rates and rating plans shall provide for equal representation of stock and non-stock insurers upon its governing and all other committees and shall admit to membership any insurer applying therefor.

SEC. 2. Every person, association, or corporation authorized to transact the aforesaid insurance business within this State shall comply with the rates and the rules affecting such rates of the rating organization in which it has membership or whose rates it adopts as its standard, or with the rates and rules which such insurer has filed with the Insurance Commissioner.

SEC. 3. It shall be the duty of the Insurance Commissioner, after due notice and a hearing before him, to order an adjustment of rates on any such risks or classes of risks whenever it shall be found by him that such rates are excessive or unreasonable or that any insurer is discriminating unfairly between its policyholders whose risks are of essentially the same hazard. The findings, determinations and orders of the Insurance Commissioner shall be subject to review on their merits by appeal to the Superior Court of Wake County.

SEC. 4. Nothing in this act shall be construed to limit the method of determining rates or plan of operation of any mutual insurance company or inter-insurance exchange in this State, or prevent refund to all policyholders of the same class any portion of the annual premium not required to defray the expense of such insurance.
Conflicting laws repealed.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of April, A. D. 1933.

H.B. 975  CHAPTER 284

AN ACT TO PROHIBIT THE WRONGFUL USE OF MILK BOTTLES, CRATES, CANS AND OTHER CONTAINERS OF DAIRY PRODUCTS.

The General Assembly of North Carolina do enact:

SECTION 1. No person, firm or corporation shall use, or permit to be used a milk bottle, or other receptacle designed as a milk container, or container of dairy products, and having the name, brand or trade mark of any other person, firm or corporation thereon, for any purpose other than as a milk container, or as a container of dairy products.

SEC. 2. It shall be unlawful for any person, firm or corporation to use or permit to be used any milk bottle, can, crate, or any other container for milk or milk products which has the name, label, trade name or inscription of any other person, firm or corporation blown, embossed or marked thereon.

SEC. 3. That it shall be unlawful for any person, firm or corporation to purchase milk bottles except from a wholesale dealer, retail store or dairyman having the same for sale and it shall also be unlawful for any person, firm or corporation, other than dealers having the same for sale, to sell any milk bottles: Provided, that this act shall not apply to judicial sales.

SEC. 4. Any person, firm or corporation or agent willfully violating any of the sections of this statute shall be guilty of a misdemeanor, and shall be subject to a penalty of a fine of not more than fifty ($50.00) dollars, or imprisonment of not more than thirty days for each and every violation thereof.

SEC. 5. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.
H.B. 1220

CHAPTER 285

AN ACT TO AMEND THE MACHINERY ACT OF THE GENERAL ASSEMBLY OF NORTH CAROLINA, SESSION 1933, RATIFIED APRIL 3, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Article 5, Section 400, Sub-section 1, by adding after the word "Vance" and before the word "Counties," in the last line of Sub-section 1, the word "Pender."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

H.B. 1260

CHAPTER 286

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES PROVIDING AN ADDITIONAL TERM OF COURT FOR PERQUIMANS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting after the word "Perquimans" in the paragraph relating to the terms of court for said county the words "Seventh Monday before the first Monday in March, for civil cases only, for which term a special Judge to be assigned by the Governor."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.
H.B. 1263    CHAPTER 287
AN ACT TO AMEND SECTION 4458 OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC DRUNKENNESS IN THE KING HIGH SCHOOL DISTRICT, STOKES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes be and the same is hereby amended by adding thereto a new sub-section to read as follows:

10. By a fine of fifteen dollars or imprisonment for ten days for the first offense; by a fine of twenty-five dollars or imprisonment for twenty days for the second offense; by a fine of fifty dollars or imprisonment for thirty days for the third and subsequent offenses, in the King High School District, Stokes County.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S.B. 577    CHAPTER 288
AN ACT TO AMEND SENATE BILL NO. 10, BEING A BILL TO BE ENTITLED AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF THE COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES BY EXEMPTING FORSYTH COUNTY, THE MUNICIPALITIES AND POLITICAL SUBDIVISIONS THEREIN FROM ITS PROVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten of the Act of the General Assembly ratified on April third, one thousand nine hundred and thirty-three, entitled "An Act to Provide a Method for the Readjustment of the Indebtedness of Counties and Municipalities with Creditors and Holders of Securities," is hereby amended by striking out the period at the end of the section and substituting a colon, and by adding after the colon the following:

"Provided, however, that this act shall not apply to Forsyth County, or to any municipality or political sub-division of said County."
S. B. 578  
CHAPTER 289

AN ACT TO AMEND HOUSE BILL 914 ENTITLED AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY, REAL, PERSONAL AND MIXED, AT ITS TRUE VALUE IN MONEY BY EXEMPTING FORSYTH COUNTY FROM CERTAIN PROVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 805 of the Act of the General Assembly of 1933, entitled an act to provide for the listing and valuing of all property, real, personal and mixed, at its true value in money is hereby amended by changing the period at the end of said section to a colon and by inserting after the colon the following: “Provided further, that the last sentence of clause (eight) of this section beginning with the words ‘the Board of Commissioners’ and ending with the words ‘one per cent’ shall not apply to Forsyth County, or to any municipality or other political sub-division of said County.”

SEC. 2. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S. B. 579  
CHAPTER 290

AN ACT TO AMEND HOUSE BILL 158, ENTITLED AN ACT SETTING-UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES BY EXEMPTING FORSYTH COUNTY, THE MUNICIPALITIES AND POLITICAL SUB-DIVISIONS THEREIN FROM THE PROVISIONS CONTAINED THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-six of the act of the General Assembly ratified on the thirteenth day of March, one thousand nine hundred and thirty-three, entitled “An Act Setting-Up and Establishing the Methods, Processes and Proceedings

H. B. No. 914, Public Laws 1933, Machinery Act, amended, exempting Forsyth County.

H. B. 158, Public Laws 1933, Tax Foreclosure Act, amended, exempting Forsyth County.
by Which a Lien May be Acquired Upon Real and Personal Property, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes” is hereby amended by striking out the word “Forsyth” and changing the period at the end of said section to a colon, and by inserting after the colon the following:

"Provided, further, that this Act shall not apply to Forsyth County, or to any municipality or political sub-division of said county, and all laws relating to the subject matter of this act which were in force at the time of the ratification of this act shall be and remain in full force and effect in Forsyth County, and any municipalities and political sub-divisions of said county."

SEC. 2. This Act shall be in full force and effect after its ratification.

Ratified this the 20th day of April, A. D. 1933.

S.B. 483

CHAPTER 291

AN ACT TO AUTHORIZE THE TRUSTEES OF THE UNIVERSITY TO CONSTRUCT AND FINANCE AN ATHLETIC STADIUM FOR NORTH CAROLINA STATE COLLEGE OUT OF FUNDS OTHER THAN GENERAL REVENUES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of enlarging and improving the athletic stadium facilities on the grounds of North Carolina State College of Agriculture and Engineering, the Trustees of the University of North Carolina are empowered and authorized to borrow a sum of money not to exceed Fifty Thousand Dollars ($50,000.00); provided that no part of the payments for the principal or interest charges on said loan shall be made out of the general revenues of the State of North Carolina.

SEC. 2. That, for the further purposes of constructing, operating and financing said athletic stadium facilities, the Trustees of the University may authorize and approve or enter into such agreements, contracts, leases by and between the North Carolina State College, its administrative officers or boards, and other parties as the Trustees deem advisable, and may pledge, appropriate, and pay such sums out of the athletic receipts of North Carolina State College as may be
required to secure, repay, or meet the interest charges on the loan herein authorized.

Sec. 3. That this Act shall be in force from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1252 CHAPTER 292

AN ACT TO PERMIT DONORS TO PRESCRIBE THE SALARIES OF EMPLOYEES ASSIGNED TO CERTAIN DUTIES IN CERTAIN STATE DEPARTMENTS OR AGENCIES WHICH EMPLOYEES ARE SUPPORTED BY SUCH DONORS AND WHOSE SALARIES ARE ENTIRELY DERIVED BY DONATIONS TO BE USED FOR THAT PARTICULAR PURPOSE AND NO OTHER.

Whereas the State is now receiving certain donations from sources from without the State; and

Whereas said donations are made for the purpose of employing certain employees by the State; and

Whereas without such donations the State would not have the benefit of the services of such employees; and

Whereas the said salaries paid the said employees are fixed by the persons making the said donations; and

Whereas the said donations do not require a matching fund and the entire salary paid the said employees are received from donations; and

Whereas if the salaries so paid the said employees are reduced the amount so saved by the reduction can not be used by the State for other purposes and are required to be returned to the donor: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. The Director of the Budget or the Assistant Director of the Budget is hereby prohibited from reducing by any amount or sum whatsoever salaries or travel expenses of those employees of the State of North Carolina whose said salaries and travel expenses are entirely derived from donations to the State of North Carolina and which can not be used by the State for any other purpose.

Sec. 2. That all laws and clauses of laws which conflict with the provisions of this act are hereby repealed to the extent of such conflict.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April A. D. 1933.
CHAPTER 293

AN ACT TO EXTEND THE TIME FOR ATTACHMENT OF PENALTIES FOR THE NON-PAYMENT OF TAXES FOR THE YEAR 1932 IN ANSON COUNTY AND TO PERMIT THE BOARD OF COMMISSIONERS OF ANSON COUNTY TO ADVERTISE DELINQUENT TAXPAYERS.

Whereas, an emergency exists in Anson County and it is necessary in order to preserve the credit of said County that it realize without delay the amounts due it from unpaid taxes, and it is necessary that additional inducements be made to the taxpayers to secure from them the taxes due and unpaid for the year 1932, and to inform the citizens of said County as to what portion of its taxpayers have failed to pay the taxes due to said County: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That section eight hundred and five of chapter four hundred and twenty-eight of the Public Laws of North Carolina, one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out sub-sections four, five, six and seven and inserting in lieu thereof a new sub-section designated sub-section four as follows:

"(4). After the first day of July next after due and payable there shall be added a penalty of four per cent."

SEC. 2. That the Board of Commissioners shall immediately upon the passage of this act cause to be published in some paper published in Anson County a notice setting forth the effect of this change in the amount of penalties imposed upon the unpaid taxes due to said county, which notice shall be published not less than two successive weeks and be paid for by said Anson County.

SEC. 3. That the Board of Commissioners of Anson County, or any governing body of any municipality within said County, may, in their discretion, at any time prior to October first after delivery of tax books to the Sheriff or other tax collecting officer require such Sheriff or other tax collecting officer to publish a list of all delinquent taxpayers owning real estate, giving a brief description of the property listed, the township wherein the property is located, the race to which the owner belongs, and the amount of taxes due by said delinquent taxpayer. The list so required to be published shall be published once a week for not less than two nor more than four successive weeks in some newspaper published in said County. The cost of advertising shall not exceed the sum
of twenty cents per name and shall be added to the taxes due by the delinquent taxpayer.

SEC. 4. That this act shall apply only to Anson County and to taxes due in said County for the year 1932.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of April, A. D. 1933.

H.B. 1159 CHAPTER 294
AN ACT RELATING TO BUILDING INSPECTION FEES IN LENOIR COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and sixty-eight of the Consolidated Statutes be amended by adding at the end thereof the following:

"That no inspection fee shall be charged in the cities and towns in Lenoir County for the repair or alteration of any building in cases where the estimated cost of the repairs or alterations is less than one hundred dollars."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1265 CHAPTER 295
AN ACT TO FIX THE COMPENSATION OF THE AUDITOR FOR THE COUNTY OF HARNETT AND TO PROVIDE FOR AN ASSISTANT AUDITOR AND TO FIX THE COMPENSATION OF SUCH ASSISTANT.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of County Commissioners of Harnett County are hereby empowered and authorized in their discretion to employ an assistant to the regular auditor of Harnett County.

Sec. 2. That the compensation for the auditor's office be fixed at two hundred ($200.00) dollars per month and this amount to cover the entire expense of said office.

Sec. 3. That in no event shall more than two hundred ($200.00) dollars per month be paid to this office, whether the employees of said office be designated as county accountant or county auditor.
SEC. 4. That chapter one hundred and forty-six, section three, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby repealed in so far as it is applicable to Harnett County.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.

H.B. 1337  CHAPTER 296
AN ACT TO AUTHORIZE AND FIX ATTORNEYS’ FEES IN CONNECTION WITH TAX FORECLOSURE PROCEEDINGS AND/OR SUITS.

The General Assembly of North Carolina do enact:

SECTION 1. That if the Board of Commissioners of Gaston County and/or the municipalities in said County adopt the provisions of House Bill No. 158, passed by the 1933 Session of the General Assembly, being entitled “An Act Setting Up and Establishing the Methods, Processes and Proceedings by Which a Lien May Be Acquired Upon Real and Personal Property, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes,” the Board of Commissioners of Gaston County and/or the governing boards of the municipalities in said County, be and they are hereby authorized, in their discretion, to employ, in lieu of the County Accountant or other officer having charge of tax receipts, an Attorney to handle tax foreclosure proceedings and/or suits, and to fix the fees in said proceedings and/or suits, and said fee shall be taxed as a part of the costs in the proceeding and/or suit.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1933.
H.B. 1354  
CHAPTER 297

AN ACT TO LEGALIZE THE TRANSPORTATION AND DELIVERY OF BEER, LAGER BEER, ALE, PORTER, FRUIT JUICES AND OTHER BREWED AND/OR FERMENTED BEVERAGES, CONTAINING NOT MORE THAN 3.2% OF ALCOHOL BY WEIGHT, OR SUCH OTHER PERCENTAGE AS MAY CONFORM TO ANY ACT OF THE CONGRESS OF THE UNITED STATES, AND TO AMEND SENATE BILL NO. 558, ACTS OF 1933, ENTITLED AN ACT TO ALLOW THE SHIPMENT AND STORAGE OF LEGALIZED BEVERAGES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be lawful for any person, firm or corporation to transport and deliver beer, lager beer, ale, porter, fruit juices, light wines and/or other brewed or fermented beverages, containing not more than three and two-tenths (3.2%) per cent of alcohol by weight, or such other percentage as may conform to any Act of the Congress of the United States, within the domains of the State of North Carolina.

SEC. 2. That Senate Bill No. 558, ratified on the 18th day of April, 1933, entitled an act to allow the shipment and storage of legalized beverages in the State of North Carolina, be and it is hereby amended by striking out in Section one thereof the words "properly licensed."

SEC. 3. That all acts, or parts of acts, Public, Public-Local and Private, inconsistent herewith are hereby repealed to the extent of such inconsistency.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1933.

S.B. 380  
CHAPTER 298

AN ACT TO AMEND CHAPTER 2532 CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO TOLLS BY PUBLIC MILLS IN PENDER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section 2532 Consolidated Statutes of North Carolina be amended by striking out the words "one-eighth" in line four of said section and inserting in lieu thereof the words "one-sixth."

C. S. 2532, amended, as to tolls by public millers in Pender County.
SEC. 2. That this act shall apply only to Pender County.

SEC. 3. That all laws and clauses of laws in conflict with
this act be and the same are hereby repealed.

SEC. 4. That this act shall be in full force and effect from
and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

S.B. 433

CHAPTER 299

AN ACT TO VALIDATE CHAPTER ONE HUNDRED
EIGHTY, PUBLIC LAWS OF ONE THOUSAND NINE
HUNDRED TWENTY-FIVE, AND ALL AMENDMENTS
THERETO, AND TO VALIDATE ALL ACTS OF
COUNTY BOARDS OF EDUCATION AND BOARDS
OF COUNTY COMMISSIONERS PURSUANT TO SAID
CHAPTER RELATING TO THE ASSUMPTION OF
SCHOOL DISTRICT DEBT BY COUNTIES.

Whereas, it was the intention of the General Assembly of
one thousand nine hundred twenty-five to authorize counties
in accordance with constitutional
laws repealed.

To authorize assumption by
counties of
school district
debts.

Title of enabling
Act.

Act failed to
accord with
constitutional
provisions as
to passage.

Likewise as to
actions taken pur-
suant thereto.

Ch. 180, Public
Laws 1925, thus
validated.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter One hundred eighty, Public Laws
of One Thousand nine hundred twenty-five, and all amend-
ments thereto, be and the same are hereby validated.

SEC. 2. That all acts of county boards of education and
boards of county commissioners heretofore made pursuant
to said Chapter One hundred eighty, Public Laws of One
thousand nine hundred twenty-five, or pursuant to said chap-
ter as amended, be and the same are hereby validated.
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SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.

S.B. 476

CHAPTER 300

AN ACT THAT THE SALE OF LIME PRODUCED BY CONVICT LABOR BE CONFINED TO THE VARIOUS STATE DEPARTMENTS AND ITS SUBDIVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the sale of any and all lime produced and/or processed with convict labor shall be confined to the various State departments and its subdivisions.

SECTION 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SECTION 3. That this act shall be in full force and effect from and after the nineteenth day of January, one thousand nine hundred and thirty-four.

Ratified this the 24th day of April, A. D. 1933.

S.B. 561

CHAPTER 301

AN ACT TO AMEND HOUSE BILL 747 BEING "AN ACT TO AMEND CHAPTER 35 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1931, RELATING TO CERTAIN CLAIMS PAID BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 747 being "An Act to amend chapter 35 of the Public Laws of North Carolina, Session 1931, relating to certain claims paid by the Board of County Commissioners of Cherokee County," be amended by changing the period at the end of Section 1 of said Act to a comma and adding the words "Macon and Clay Counties."

SECTION 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SECTION 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.
H.B. 802 CHAPTER 302

AN ACT TO AMEND CHAPTER FOUR HUNDRED AND FORTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE RELATING TO CARTWAYS, SO AS TO INCLUDE NEIGHBORHOOD PUBLIC ROADS.

The General Assembly of North Carolina do enact:

SECTION 1. Amend chapter four hundred and forty-eight of the Public Laws of one thousand nine hundred and thirty-one by inserting immediately after the paragraph marked "Section 3838" a new section marked "Section 3838½," to read as follows:

"That all those portions of the public road system of the State which have not been taken over and placed under maintenance or which have been abandoned by the State Highway Commission, but which remain open and in general use by the public, and all those roads that have been laid out, constructed, or reconstructed with unemployment relief funds under the supervision of the Department of Public Welfare, are hereby declared to be neighborhood public roads, and they shall be subject to all of the provisions of this act with respect to the alteration, extension, or discontinuance thereof, and any interested citizen is authorized to institute such proceeding, and in lieu of personal service with respect to this class of roads, notice by publication once a week in any newspaper published in said county, or in the event there is no such newspaper, by posting at the courthouse door and three other public places, shall be deemed sufficient. Upon request of the Board of County Commissioners of any county, the State Highway Commission is permitted, but is not required, to lend assistance to the local authorities in placing such roads in a passable condition without incorporating the same into the State or County Systems, and without becoming obligated in any manner for the permanent maintenance thereof."

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.
AN ACT TO AMEND SECTION 220 (a), CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME THREE, NINETEEN HUNDRED AND NINETEEN, AS AMENDED, TO LIMIT THE POWERS OF BANKING CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. Section 220 (a), Consolidated Statutes of North Carolina, Volume Three, 1919, as amended, is hereby amended by adding a new paragraph to said section to be numbered "Four" and read as follows:

"4'. Nothing contained in this section shall be deemed to authorize banking corporations to engage in the business of dealing in investment securities, either directly or through subsidiary corporations; provided, however, that the term 'dealing in investment securities' as used herein, shall not be deemed to include the purchasing and selling of securities without recourse, solely upon order, and for the account of, customers; and provided further, that 'investment securities,' as used herein, shall not be deemed to include obligations of the United States, obligations of the State of North Carolina, and/or obligations of any political subdivision thereof, or of cities, towns, or other corporate municipalities in the State of North Carolina."

SEC. 2. Any provision in conflict with this act contained in the Articles of Incorporation heretofore issued to any banking corporation is hereby revoked.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.
H.B. 1283

CHAPTER 304

AN ACT SUPPLEMENTAL TO SENATE BILL 180, THE SAME BEING "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX CERTIFICATES," RATIFIED MARCH 27TH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen of an act entitled, "An act to allow the counties, municipalities and other governing agencies to refund tax certificates," same being Senate Bill one hundred and eighty, enacted by the General Assembly of North Carolina, session of nineteen hundred and thirty-three, and ratified on the twenty-seventh day of March, nineteen hundred thirty-three, be and the same is hereby amended by adding at the end of said section the following: Provided, that should Granville County and (or) the municipalities therein in the discretion of the governing bodies of the said county and (or) Municipalities therein, elect to adopt the plan set out in this act, and particularly with reference to accepting notes for taxes for the years nineteen hundred and twenty-seven, nineteen hundred and twenty-eight, nineteen hundred and twenty-nine, nineteen hundred and thirty and nineteen hundred and thirty-one, that said County and (or) the municipalities therein are authorized, empowered and directed in its and their discretion, either to adopt and follow the plan as hereinbefore set out in this act in full or to accept notes given in settlement of, or for the purpose of absorbing tax sales certificates, which said notes shall be so worded as that instead of bearing interest from April first, nineteen hundred and thirty-three, the amounts set out in said tax sales certificates, so absorbed by said notes, shall bear interest from the dates of such certificates, respectively: Provided, further, that the provisions in said act permitting the maker of any installment note to anticipate the payment thereof by paying the same in whole or in part in cash, less ten per cent discount if paid before the installment is due, shall not apply to Granville County and (or) the municipalities therein, unless the governing bodies of said Granville County and (or) the municipalities therein, should so elect.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.
H.B. 1310  

CHAPTER 305

AN ACT TO AMEND HOUSE BILL NUMBER 158, ENTITLED "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED THE 13th DAY OF MARCH, 1933, SO AS TO PERMIT CLEVELAND COUNTY TO BE EXEMPTED FROM SAID ACT, TO EXTEND THE TIME FOR BRINGING TAX FORECLOSURE SUITS, AND TO SIMPLIFY THE METHOD OF FORECLOSING SAID CERTIFICATES IN CLEVELAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number One Hundred and Fifty-eight, known as the Tax Foreclosure Act of Nineteen Hundred and Thirty-three, ratified the thirteenth day of March, One Thousand Nine Hundred and Thirty-three, be, and the same is, hereby amended by inserting the word "Cleveland" in section twenty-six of said bill, after the word "to" and before the word "Gaston." And that section twenty-six of said House Bill Number One Hundred and Fifty-eight be further amended by adding at the end of section twenty-six the following: "That the commissioners in any of the above named counties, or the governing council in any city or town in either of said counties, may adopt the provisions of this act to begin with the taxes for the year nineteen hundred and thirty-two, and may proceed to foreclose as now provided by law all tax certificates for any year prior to nineteen hundred and thirty-two."

SEC. 2. That the Board of Commissioners of Cleveland County and the governing board of any city or town in said county shall have the authority to extend the time for the foreclosure of tax certificates for the years nineteen hundred and thirty and nineteen hundred and thirty-one to such time as they may see fit: Provided, the time for said foreclosure is not extended beyond November first, nineteen hundred and thirty-four.

SEC. 3. That in the foreclosure of all tax certificates by Cleveland County, or any city or town in said county, it shall be lawful to proceed under the provisions of Chapter Two Hundred and Twenty-one of the Public Laws of Nineteen Hundred and Twenty-seven, and all laws amendatory thereto, which were in force and effect prior to the ratification of House Bill One Hundred and Fifty-eight, enacted by the Gen-
ereral Assembly of Nineteen Hundred and Thirty-three: Provided, however, that in all said tax foreclosure suits it shall not be necessary to name any person as a party defendant in the summons or complaint, except the one in whose name said property was listed for taxation, and in the event said person should be dead, then the proper and only necessary party to name as defendant shall be the administrator or executor of the person in whose name said property was listed.

SEC. 4. That in all said tax foreclosure suits brought by Cleveland County, or any city or town in said County, under the provisions of this act, the description of said property, as shown on the tax list and/or tax record of said county, city, or town, with the name of the person against whom it is listed, shall be sufficient to identify said property in the complaint and in the notice of said action, required to be published, and that it shall not be necessary to give any other description of said property in the complaint, notice, or in the judgment of the court, authorizing a sale of said property: Provided, however, that in the advertisement of said property for sale by the Commissioner, appointed by the court, a complete description of same shall be given, showing its location by metes and bounds.

SEC. 5. That every tax foreclosure suit brought by Cleveland County, or any city or town in said county, under and in accordance with the provisions of this act, is hereby declared to be a proceeding in rem against the property upon which said tax is a lien, and not an action in personam against the owner of said property, or against any person who may have any interest in said property, either as mortgagee, judgment creditor, or otherwise. That the notice of said action, when published as required by law, shall constitute a legal and valid service of the summons and complaint in said action against all parties not named in the original summons and complaint, who have any interest in or to said property, whether they be residents or non-residents of the State; and that when the party named as defendant in the original summons is a non-resident of the State, and service of said summons and complaint must be had by publication, then the notice of said action, as required to be published for the benefit of all persons having any interest in said property, when published as required by law, shall be and constitute a legal and valid service of the summons and complaint in said action against said non-resident defendant.

SEC. 6. That in the foreclosure of tax certificates in Cleveland County under the provisions of this act, when it shall appear that the county, city or town owns or holds a certifi-
cate of sale for taxes for the year nineteen hundred and thirty
and for the year nineteen hundred and thirty-one on the same
property and said property for both years was listed in the
name of the same person or persons, it shall not be necessary
to bring two foreclosure suits, but that both of said certifi-
cates may be consolidated in one action for the purpose of
foreclosure.

Sec. 7. That all laws and clauses of laws in conflict with
this act are hereby repealed.

Sec. 8. That this act shall be in force and effect from and
after its ratification.

Ratified this the 24th day of April, A. D. 1933.

H.B. 1339  CHAPTER 306

AN ACT TO AMEND SECTION 1443 OF THE CONSOLI-
dated Statutes, relating to the holding of courts in the Western Division, Eleventh District, so as to fix the terms of
Court for Forsyth County.

The General Assembly of North Carolina do enact:

Section 1. That section one thousand four hundred forty-
three of the Consolidated Statutes of North Carolina as
amended, relating to the holding of courts in the Western
Division, Eleventh District, Forsyth County, be amended
to read as follows:

"That the terms of Superior Court for Forsyth County
shall each continue for two weeks, beginning on Monday as
follows: Eighth Monday before the first Monday of March,
for the trial of criminal and civil cases; sixth Monday be-
fore the first Monday of March, for the trial of civil cases
only; fourth Monday before the first Monday of March, for
the trial of criminal and civil cases; second Monday before
the first Monday of March, for the trial of civil cases only;
first Monday of March, for the trial of criminal and civil
cases; second Monday after the first Monday of March,
for the trial of civil cases only; fourth Monday after the
first Monday of March, for the trial of criminal and civil
cases; sixth Monday after the first Monday of March for
the trial of civil cases only; ninth Monday after the first
Monday in March, for the trial of criminal and civil cases;
eleventh Monday after the first Monday in March, for the
trial of civil cases only; thirteenth Monday after the first
Monday of March, for the trial of criminal and civil cases;
sixteenth Monday after the first Monday of March, for the
Conflicting laws repealed.

Effective July 1, 1933.

Section 1. That all laws and clauses of laws in conflict herewith are hereby repealed.

Section 2. That this act shall be in force from and after July first, one thousand nine hundred thirty-three.

Ratified this the 24th day of April, A. D. 1933.

S.B. 115 CHAPTER 307

AN ACT TO AMEND CHAPTER 21 OF THE CONSOLIDATED STATUTES 1919 TO MAKE MORE EFFECTIVE THE REGULATION OF PUBLIC UTILITIES.

The General Assembly of North Carolina do enact:

That Chapter 21 of the Consolidated Statutes 1919 be and the same is hereby amended by adding at the end of said Chapter the following:

Section 1. That (a) the term "corporation," when used in this act, includes a private corporation, an association, a joint stock association or a business trust.

(b) The term "person," when used in this act, includes a natural person, a partnership or two or more persons having a joint or common interest, and a corporation as herein before defined.

(c) The term "municipality," when used in this act, includes a city, a county, a village, a town, and any other public corporation existing, created or organized as a governmental unit under the constitution or laws of the State.

(d) The term "commission" shall mean the Corporation Commission.

(e) The term "public utility," when used in this act, includes persons and corporations, or their lessees, trustees and receivers now or hereafter owning or operating in this State equipment or facilities for:
(1). Producing, generating, transmitting, delivering or furnishing gas, electricity, steam or any other agency for the production of light, heat or power to or for the public for compensation;

(2). Diverting, developing, pumping, impounding, distributing or furnishing water to or for the public for compensation;

(3). Transporting persons or property by street, suburban or interurban railways for the public for compensation;

(4). Transporting persons or property by motor vehicles for the public for compensation, but not including taxicab, operating on call, or truck transfer service in cities or towns;

(5). Transporting or conveying gas, crude oil or other fluid substance by pipe line for the public for compensation;

(6). Conveying or transmitting messages or communications by telephone or telegraph, where such service is offered to the public for compensation;

(7). The term “public utility” shall for rate making purposes only include any person producing, generating or furnishing any of the foregoing services to another person for distribution to or for the public for compensation.

The term “public utility” shall not include any person not otherwise a public utility, who furnishes the services or commodity only to himself, his employees or tenants when such service or commodity is not resold to or used by others. The business of any public utility other than of the character defined in subdivisions 1 to 7, inclusive, of subdivision (e) of this section is not subject to the provisions of this act.

(f). The term “rate,” when used in this act, means and includes every compensation, charge, fare, toll, rental and classification, or any of them, demanded, observed, charged or collected by any public utility, for any service, product or commodity offered by it to the public, and any rules, regulations, practices or contracts affecting any such compensation, charge, fare, toll, rental or classification.

Sec. 2. That every rate made, demanded or received by any public utility, or by any two or more public utilities jointly, shall be just and reasonable.

Sec. 3. That every public utility shall furnish adequate, efficient and reasonable service.

Sec. 4. That under such rules and regulations as the Commission may prescribe, every public utility shall file with the Commission, within such time and in such form as the Commission may designate, schedules showing all rates established by it and collected or enforced, or to be collected or enforced within the jurisdiction of the Commission. The utility shall
Open to public.

Rates higher than schedule prohibited.

Discrimination prohibited.

No rate changes without 30-day notice to Commission.

Notice also to interested parties.

Allowing rate changes without notice.

Hearing on new rates.

Suspension of new rates.

keep copies of such schedules open to public inspection under such rules and regulations as the Commission may prescribe.

SEC. 5. That no public utility shall directly or indirectly, by any device whatsoever, or in any wise, charge, demand, collect or receive from any person a greater or less compensation for any service rendered or to be rendered by such public utility than that prescribed in the schedules of such public utility applicable thereto then filed in the manner provided in this act, nor shall any person receive or accept any service from a public utility for a compensation greater or less than that prescribed in such schedules.

SEC. 6. That no public utility shall, as to rates or services, make or grant any unreasonable preference or advantage to any corporation or person or subject any corporation or person to any unreasonable prejudice or disadvantage. No public utility shall establish or maintain any unreasonable difference as to rates or services either as between localities or as between classes of service. The Commission may determine any questions of fact arising under this section.

SEC. 7. That unless the Commission otherwise orders, no public utility shall make any changes in any rate which has been duly established under this act, except after thirty days' notice to the Commission, which notice shall plainly state the changes proposed to be made in the rates then in force, and the time when the changed rates will go into effect. The utility shall also give such notice of the proposed changes to other interested persons as the Commission in its discretion may direct. All proposed changes shall be shown by filing new schedules, or shall be plainly indicated upon schedules filed and in force at the time and kept open to public inspection. The Commission, for good cause shown, may allow changes in rates, without requiring the thirty days' notice, under such conditions as it may prescribe. All such changes shall be immediately indicated upon its schedules by such public utility.

Whenever there is filed with the Commission by any public utility any schedule stating a new rate or rates, the Commission may, either upon complaint or upon its own initiative, upon reasonable notice, enter upon a hearing concerning the lawfulness of such rate or rates; and pending such hearing and the decision thereon the Commission, upon filing with such schedule and delivering to the utility affected thereby a statement in writing of its reasons therefor, may, at any time before they become effective, suspend the operation of such rate or rates, but not for a longer period than ninety (90) days beyond the time when such rate or rates would otherwise go into effect unless the Commission shall find that
a longer time will be required, in which case the Commission may extend the period for not to exceed six (6) months; provided, and notwithstanding any such order of suspension, the public utility may put such suspended rate or rates into effect on the date when it or they would have become effective, if not so suspended, by filing with the Commission a bond in a reasonable amount approved by the Commission, with sureties approved by the Commission, conditioned upon the refund, in a manner to be prescribed by order of the Commission to the persons entitled thereto of the amount of the excess, if the rate or rates so put into effect are finally determined to be excessive; or there may be substituted for such bond, other arrangements satisfactory to the Commission for the protection of the parties interested. If the public utility fails to make refund within thirty (30) days after such final determination, any person entitled to such refund may sue therefor in any court of this State of competent jurisdiction and be entitled to recover, in addition to the amount of the refund due, all court costs, but no suit may be maintained for that purpose unless instituted within two years after such final determination. Any number of persons entitled to such refund may join as plaintiffs and recover their several claims in a single action; in which action the court shall render a judgment severally for each plaintiff as his interest may appear. During any such period of suspension the Commission may, in its discretion, require that the public utility involved shall furnish to its consumers or patrons a certificate or other evidence of payments made by them.

SEC. 8. That whenever the Commission, after a hearing had after reasonable notice upon its own motion or upon complaint, finds that the existing rates in effect and collected by any public utility for any service, product, or commodity, are unjust, unreasonable, insufficient or discriminatory, or in any wise in violation of any provision of law, the Commission shall determine the just, reasonable and sufficient rates to be thereafter observed and in force, and shall fix the same by order as hereinafter provided.

SEC. 9. That the Commission may upon complaint, in writing, by any person, or on its own initiative after a hearing on reasonable notice, by order require any two or more telephone or telegraph companies whose lines or wires form a continuous line of communication, or could be made to do so by the construction and maintenance of suitable connections or the joint use of equipment, or the transfer of messages at common points, between different localities which can not be communicated with or reached by the lines of either com-
pany alone, where such service is not already established or provided, to establish and maintain through lines within the State between two or more such localities. The rate for such service shall be just and reasonable and the Commission shall have power to establish the same, and declare the portion thereof to which each company affected thereby is entitled and the manner in which the same must be secured and paid. All necessary construction, maintenance and equipment in order to establish such service shall be constructed and maintained in such manner and under such rules, with such division of expense and labor as may be required by the Commission.

Sec. 10. That whenever the Commission, after a hearing after reasonable notice had upon its own motion or upon complaint, finds that the service of any public utility is unreasonable, unsafe, inadequate, insufficient or unreasonably discriminatory, the Commission shall determine the reasonable, safe, adequate sufficient service to be observed, furnished, enforced or employed and shall fix the same by its order, rule or regulation.

Sec. 11. That the Commission may, after hearing upon reasonable notice had upon its own motion or upon complaint, ascertain and fix just and reasonable standards, classifications, regulations, practices or service to be furnished, imposed, observed and followed by any or all public utilities; ascertain and fix adequate and reasonable standards for the measurement of quantity, quality, pressure, initial voltage or other condition pertaining to the supply of the product, commodity or service furnished or rendered by any and all public utilities; prescribe reasonable regulations for the examination and testing of such product, commodity or service and for the measurement thereof; establish or approve reasonable rules, regulations, specifications and standards to secure the accuracy of all meters and appliances for measurement; and provide for the examination and testing of any and all appliances used for the measurement of any product, commodity or service of any public utility.

Sec. 12. That the Commission may, on hearing after reasonable notice, ascertain and fix the value of the whole or any part of the property of any public utility insofar as the same is material to the exercise of the jurisdiction of the Commission, and may make revaluations from time to time and ascertain the value of all new construction, extension and additions to the property of every public utility.

Sec. 13. That the Commission may establish a system of accounts to be kept by the public utilities, subject to its jurisdiction, or may classify said public utilities and establish
a system of accounts for each class, and prescribe the manner in which such accounts shall be kept.

Sec. 14. That the Commissioners and the officers and employees of the Commission may during all reasonable hours enter upon any premises occupied by any public utility, for the purpose of making the examinations and tests and exercising any power provided for in this act, and may set up and use on such premises any apparatus and appliances necessary therefor. Such public utility shall have the right to be represented at the making of such examination, tests and inspections.

Sec. 15. That the Commission may require any public utility to file annual reports in such form and of such content as the Commission may require and special reports concerning any matter about which the Commission is authorized to inquire or to keep itself informed, or which it is required to enforce. All reports shall be under oath when required by the Commission.

Sec. 16. That the Commission may, on its own motion and whenever it may be necessary in the performance of its duties, investigate and examine the condition and management of public utilities or any particular utility. In conducting such investigations the Commission may proceed either with or without a hearing as it may deem best, but it shall make no order without affording the parties affected thereby a hearing.

Sec. 17. That no public utility shall pledge its faith, credit, moneys or property for the benefit of any holder of its preferred or common stocks or bonds, nor for any other business interest with which it may be affiliated through agents or holding companies or otherwise by the authority of the action of its stockholders, directors, or contract or other agents, the compliance or result of which would in any manner deplete, reduce, conceal, abstract or dissipate the earnings or assets thereof, decrease or increase its liabilities or assets, without first making application to the Commission and by order obtain its permission so to do; nor shall any such utility pay any fees, commissions or compensation of any description whatsoever to any holding, managing, operating, constructing, engineering, financing, or purchasing company or agency including subsidiary or affiliated companies, for services rendered or to be rendered without first filing copies of all proposed agreements and contracts with the Commission and obtaining its approval.

Sec. 18. That no utility shall issue any securities, or assume any liability or obligation as lessor, lessee, guarantor, indorser, surety, or otherwise, in respect to the securities of any other person unless and until, and then only to the extent that,
upon application by the utility, and after investigation by the Commission of the purposes and uses of the proposed issue, and the proceeds thereof, or of the proposed assumption of obligation or liability in respect of the securities of any other person, the Commission by order authorizes such issue or assumption. The Commission shall make such order only if it finds that such issue or assumption (a) is for some lawful object within the corporate purposes of the utility, (b) is compatible with the public interest, (c) is necessary or appropriate for or consistent with the proper performance by the utility of its service to the public as such utility and will not impair its ability to perform that service, and, (d) is reasonably necessary and appropriate for such purpose. Any such order of the Commission shall specify the purposes for which any such securities or the proceeds thereof may be used by the utility making such application.

SEC. 19. That the Commission, by its order, may grant or deny the application provided for in the preceding section as made, or may grant it in part or deny it in part or may grant it with such modification and upon such terms and conditions as the Commission may deem necessary or appropriate in the premises and may, from time to time, for good cause shown, make such supplemental orders in the premises as it may deem necessary or appropriate and may, by any such supplemental order, modify the provisions of any previous order as to the particular purposes, uses, and extent to which or the conditions under which any securities so theretofore authorized or the proceeds thereof may be applied; subject always to the requirements of the foregoing section.

SEC. 20. That every application for authority for such issue or assumption shall be made in such form and contain such matters as the Commission may prescribe. Every such application and every certificate of notification hereinafter provided for, shall be made under oath, signed and filed on behalf of the utility by its president, a vice-president, auditor, comptroller, or other executive officer having knowledge of the matters therein set forth and duly designated for that purpose by the utility.

SEC. 21. That all applications for the issuance of securities or assumption of liability or obligation shall be placed at the head of the Commission's docket and disposed of promptly, and all such applications shall be disposed of in thirty (30) days after the same are filed with the Commission, unless it is necessary for good cause to continue the same for a longer period for consideration. Whenever such application is continued beyond thirty (30) days after the time it is filed, the
order making such continuance must state fully the facts necessitating such continuance.

SEC. 22. That whenever any securities set forth and described in any such application for authority or certificate of notification as pledged or held unincumbered in the treasury of the utility shall, subsequent to the filing of such application or certificate, be sold, pledged, repledged, or otherwise disposed of, by the utility, such utility shall, within ten days after such sale, pledge, repledge, or make other disposition of, file with the Commission a certificate of notification to that effect, setting forth therein all such facts as may be required by the Commission.

SEC. 23. That nothing herein shall be construed to imply any guarantee or obligation as to such securities on the part of the State of North Carolina.

SEC. 24. That the provisions of the foregoing sections shall not apply to notes issued by a utility for the proper purposes and not in violation of law, payable at a period of not more than two (2) years from the date thereof, and shall not apply to like notes issued by a utility payable at a period of not more than two (2) years from date thereof, to pay, retire, discharge, or refund in whole or in part any such note or notes and shall not apply to renewals thereof from time to time not exceeding in the aggregate six (6) years from the date of the issue of the original note or notes so renewed or refunded. No such notes payable at a period of not more than two (2) years from the date thereof, shall, however, in whole or in part, directly or indirectly, be paid, retired, discharged or refunded by any issue of securities of another kind of any term or character or from the proceeds thereof without the approval of the Commission.

SEC. 25. That nothing contained in this act shall limit the power of any court having jurisdiction to authorize or cause receiver's certificate or debentures to be issued according to the rules and practice obtaining in receivership proceedings in courts of equity. Within ten (10) days after the making of any such notes, so payable at periods of not more than two (2) years from the date thereof, the utility issuing the same shall file with the Commission a certificate of notification, in such form as may from time to time be determined and prescribed by the Commission.

SEC. 26. That the Commission shall require periodical or special reports from each utility hereafter issuing any security including such notes payable at periods of not more than two (2) years from the date thereof, which shall show, in such detail as the Commission may require, the disposition
Failure to obtain approval not to invalidate securities or obligations.

Certified copy of any Commission order competent in evidence.

Penalty for violation of Commission order.

Application and order may be in general terms.

Commission may act jointly with agency of another State where utility operates.

made of such securities and the application of the proceeds thereof.

Sec. 27. That (a) securities issued and obligations and liabilities assumed by a utility, for which under the provisions of this act the authorization of the Commission is required, shall not be invalidated because issued or assumed without such authorization therefor having first been obtained or because issued or assumed contrary to any term or condition of such order of authorization as modified by any order supplemental thereto entered prior to such issuance or assumption. (b) Securities issued or obligations or liabilities assumed in accordance with all the terms and conditions of the order of authorization therefor shall not be affected by a failure to comply with any provision of this act or rule or regulation of the Commission relating to procedure and other matters preceding the entry of such order of authorization or order supplemental thereto. (c) A copy of any order made and entered by the Commission as in this act provided (duly certified by the Clerk of the Commission) approving the issuance of any securities or the assumption of any obligation or liability by a utility shall, in and of itself, be sufficient evidence, for all purposes, of full and complete compliance by the applicant for such approval with all procedural and other matters required precedent to the entry of such order. (d) Any utility which willfully issues any such securities, or assumes any such obligation or liability, or makes any sale or other disposition of securities, or applies any securities or the proceeds thereof to purposes other than the purposes specified in an order of the Commission with respect thereto, contrary to the provisions of this act, shall be liable to a penalty of not more than ten thousand dollars, but such utility is only required to specify in general terms the purpose for which any securities are to be issued, or for which any obligation or liability is to be assumed, and the order of the Commission with respect thereto shall likewise be in general terms.

Sec. 28. If a commission or other agency or agencies is empowered by another state to regulate and control the amount and character of securities to be issued by any public utility within such other state, then the Corporation Commission of the State of North Carolina shall have the power to agree with such commission or other agency or agencies of such other state on the issue of stocks, bonds, notes or other evidences of indebtedness by a public utility owning or operating a public utility both in such state and in this State, and shall have the power to approve such issue jointly with such commission or other agency or agencies and to issue
joint certificate of such approval; provided, however, that no such joint approval shall be required in order to express the consent to an approval of such issue by the State of North Carolina if said issue is separately approved by the Corporation Commission of the State of North Carolina.

Sec. 29. That the willful act of any officer, agent, or employee of a utility, acting within the scope of his official duties of employment, shall, for the purpose of this act, be deemed to be the willful act of the utility.

Sec. 30. That actions to recover penalties under this act shall be brought in the name of the State of North Carolina, in the county in which the offense was committed. Whenever any utility is subject to a penalty under this act, the Commission shall certify the facts to the Attorney-General, who shall institute and prosecute an action for the recovery of such penalty: provided, the Commission may compromise such action and dismiss the same on such terms as the court will approve.

Sec. 31. That all penalties recovered by the State in such action shall be paid into the State Treasury to the credit of the school fund.

Sec. 32. That upon finding that public convenience and necessity are no longer served, or that there is no reasonable probability of a utility realizing sufficient revenue from the service to meet its expenses, the Commission shall have power, after petition, notice and hearing, to authorize by order any utility to abandon or reduce its service or facilities.

Sec. 33. That the Commission may require the location, establishment, maintenance and operation of water gauging stations, and the Commission and the North Carolina Department of Conservation and Development may co-operate with each other as to such locations, construction and reports and upon the results of operation.

Sec. 34. That every municipality engaged in operating any works or systems for the manufacture and supplying of gas or electricity, or purchasing same for distribution and resale, or operating telephone exchanges, shall make an annual report to the Commission, verified by the oath of the general manager or superintendent thereof, on the same blanks as now provided for reports of privately owned utilities, giving the same information as required of such utilities.

Sec. 35. That any public utility, its officers or agents in charge thereof, that fails or refuses upon the written demand of the Commission, or a majority of said Commission, and under the seal of the Commission, to permit the Commission, its authorized representatives or employees to examine and inspect its books, records, accounts and documents, or its plant,
property, or facilities, as provided for by law, shall be guilty of a misdemeanor. Each day of such failure or refusal shall constitute a separate offense and each such offense shall be punishable by a fine of not less than five hundred and not more than five thousand dollars.

SEC. 36. That every public utility and the officers, agents and employees thereof shall obey, observe and comply with every order made by the Commission under authority of this act so long as the same shall be and remain in force. Any such person or corporation, or any officer, agent or employee thereof, who knowingly fails or neglects to obey or comply with such order, or any provision of this act, shall forfeit to the State of North Carolina not to exceed the sum of one thousand dollars for each offense. Every distinct violation of any such order or of this act shall be a separate and distinct offense, and in case of a continuing violation each day shall be deemed a separate and distinct offense.

SEC. 37. That no present provision of law shall be deemed to be repealed by this act except such as are directly in conflict therewith.

SEC. 38. That this act shall take effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1933.
1933—Chapter 309—310—311

H.B. 1111  CHAPTER 309

AN ACT RELATING TO THE USE OF PROFANE LANGUAGE ON THE PUBLIC HIGHWAYS OF GATES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 4352 of Volume 1 of the Consolidated Statutes be amended by striking out in line eight thereof the word "Gates," it being the intent and purpose of this act to make the provisions of said section apply to Gates County.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A.D. 1933.

H.B. 1184  CHAPTER 310

AN ACT RELATIVE TO DAMAGE DONE BY DOGS IN SURRY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of this act, no part of the taxes paid on dogs pursuant to chapter thirty-one of the Consolidated Statutes and no part of any taxes collected in Surry County shall be liable or used to pay for depredation, damage or injury to persons or property by dogs.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A.D. 1933.

S.B. 510  CHAPTER 311

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT IN CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section 1443, Vol. III, of the Consolidated Statutes be amended by adding at end of the paragraph headed "Catawba" in the Sixteenth district the following: "Fifth Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; eleventh Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only."
one week, for the trial of civil cases only. Provided, that the board of county commissioners may by resolution, adopted not less than 30 days prior to the convening of either of the last two courts, determine that the holding of such court is not necessary and cancel the same, in which case notice of such action shall immediately be given to the Governor to the end that the judge assigned to said court may be relieved from such assignment.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after July 1, 1933.

Ratified this the 26th day of April, A. D. 1933.

S.B. 526—CHAPTER 312

AN ACT TO AMEND FINANCE COMMITTEE SUBSTITUTE BILL FOR SENATE BILL NUMBER TEN, THE SAME BEING AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES, RATIFIED THE THIRD DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Finance Committee Substitute Bill for Senate Bill Number Ten of the Session of One thousand nine hundred thirty-three, the same being an act to provide a method for the readjustment of the indebtedness of counties and municipalities, with creditors and holders of securities, ratified the third day of April, one thousand nine hundred thirty-three, be and the same is hereby amended by striking out all of Section ten of said act and inserting in lieu thereof the following:

“Sec. 10. This act shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of or as a limitation on or as affecting any powers for the issuance of bonds or notes under the provisions of other laws, or as affecting the proceedings or as requiring any additional proceedings for the issuance of bonds or notes under such other laws. Before any of the provisions of this act shall be applicable to any county, city, town or political subdivision the governing body thereof shall pass a resolution requesting the services of said Readjustment
Commission and shall file with its Secretary a certified copy of such resolution."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

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S.B. 552  CHAPTER 313

AN ACT TO PRESERVE AND MAKE MORE SECURE THE CHARTER RIGHTS OF DAVIDSON COLLEGE IN RELATION TO THE SALE OF BEER, SPIRITUS FRUMENTI, OR OTHER INTOXICANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That no provisions in Senate Bill No. 367, or the Substitute thereto, shall in any wise or manner repeal or abridge the rights of the Charter of Davidson College, relating to the sale of beer, spiritus frumenti, or other intoxicants of whatever nature or description within the town of Davidson: Provided, that said charter rights shall not extend beyond the limits of said town, or be construed as imposing any restrictions upon the territory beyond the limits of said town.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

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S.B. 569  CHAPTER 314

AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO ALLOW THE COUNTIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALE CERTIFICATES," RATIFIED MARCH 27, 1933, WHICH AMENDMENT RELATES ONLY TO BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section fourteen of Senate Bill 180, being the Act above entitled and ratified March 27, 1933, by adding Beaufort County after New Hanover, so as to make the discretionary proviso in said section applicable to Beaufort County and municipalities therein; and by adding a further proviso to said section, applicable only to Beaufort County and municipalities therein as follows: Provided, there shall
be included in the amount to be paid, whether evidenced by note or paid in cash, court costs actually incurred in suits instituted or pending against the landowner or other interested party to recover the taxes for which settlement is made by note or in cash, as aforesaid; Provided further, the discount of ten per cent allowed in said Act upon cash payment or note anticipation shall not apply to Beaufort County or any municipality therein.

Sec. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 3. This Act shall be in effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

S.B. 585  
CHAPTER 315
AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO ALLOW THE COUNTIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933, WHICH AMENDMENT RELATES ONLY TO CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section Fourteen of Senate Bill One Hundred and Eighty, being the act above-entitled and ratified March 27, 1933, by adding a further proviso at the end of said Section, applicable only to Catawba County and municipalities therein, as follows:

"Provided, further, there shall be included in the amount to be paid court costs, including attorneys' fees, actually incurred in suits instituted or pending against the land owner or other interested party, to recover the taxes for which settlement is made by note or in cash as aforesaid."

Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.
H.B. 958  CHAPTER 316

AN ACT TO AMEND SECTION 1572 OF THE CONSOLIDATED STATUTES AS APPLICABLE TO TRIALS IN RECORDERS' COURTS IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section fifteen hundred and seventy-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section, Provided, that this section shall not apply to Henderson County.

Sec. 2. Jury trials may be had in the County Court of Henderson County upon demand of any defendant and upon depositing the sum of Six ($6.00) Dollars to cover jury fees; and the jury shall consist of six men who shall receive One ($1.00) Dollar each for their services in each case. Upon demand of any defendant for a jury trial, and depositing the sum required, the jury shall be summoned in the same manner as provided by juries in the Courts of Justices of the Peace.

Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

H.B. 1107  CHAPTER 317

AN ACT TO AMEND SECTION 2187 OF THE CONSOLIDATED STATUTES RELATING TO THE PROCEDURE TO COMPEL GUARDIANS TO ACCOUNT. (ALSO AMEND CHAPTER 9, SECTION 2, PUBLIC LAWS 1929.)

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand one hundred eighty-seven of the Consolidated Statutes and Chapter nine, Section two of the Public Laws of nineteen twenty-nine, be, and the same is hereby amended by adding at the end thereof the following: "Where a corporation is guardian, the president, cashier, trust officer or the person or persons having charge of the particular estate for said corporation, or the person to whom the duty of making reports of said estate has been assigned by the officers or directors of said corporation, may be proceeded against and committed to jail as herein provided as if he or they were the guardian or guardians personally."
Section 1. That chapter two hundred and thirty-one of the Public Laws of one thousand nine hundred and thirty-one, being section four hundred and forty-two of the Consolidated Statutes of North Carolina, be amended by adding at the end of sub-section three of said section four hundred and forty-two of the Consolidated Statutes of North Carolina the following: "Provided, however, this section shall not apply to the Counties of Cherokee and Clay."

Sec. 2. That nothing herein shall affect pending litigation.

Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

H.B. 1382 CHAPTER 318
AN ACT TO ALLOW PUBLIC INSTITUTIONS TO REPAY CERTAIN EXCESSIVE CHARGES MADE IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and thirty-one of the Public Laws of one thousand nine hundred and thirty-one, being section four hundred and forty-two of the Consolidated Statutes of North Carolina, be amended by adding at the end of sub-section three of said section four hundred and forty-two of the Consolidated Statutes of North Carolina the following: "Provided, however, this section shall not apply to the Counties of Cherokee and Clay."

Sec. 2. That nothing herein shall affect pending litigation.

Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of April, A. D. 1933.

S.B. 525 CHAPTER 319
AN ACT TO PROVIDE FOR AND REGULATE THE MANUFACTURE, TRANSPORTATION AND SALE OF CERTAIN BEVERAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as the Beverage Control Act of One Thousand Nine Hundred and Thirty-three.

Sec. 2. The term "beverages" as used in this act shall include beer, lager beer, ale, porter, wine, fruit juices and other brewed or fermented beverages containing one-half
of one per cent \( \left( \frac{1}{2} \% \right) \) of alcohol by volume but not more than three and two-tenths per cent (3.2\%) of alcohol by weight as authorized by the laws of the United States of America.

The term “person” used in this act shall mean any individual, firm, partnership, association, corporation, or other group or combination acting as a unit.

The term “sale” as used in this act shall include any transfer, trade, exchange or barter in any manner or by any means whatsoever.

SEC. 3. The beverages enumerated in Section 2 of this act may be manufactured, transported or sold in this State in the manner and under the regulations hereinafter set out.

SEC. 4. Transportation.

The beverages enumerated in Section 2 of this act may be transported into, out of or between points in this State by railroad companies, express companies or by steamboat companies engaged in public service as common carriers and having regularly established schedules of service upon condition that such companies shall keep accurate records of the character and volume of such shipments, the character and number of packages, or containers, shall keep records open at all times for inspection by the Commissioner of Revenue of this State or his authorized agent, and upon condition that such common carrier shall make report of all shipments of such beverages into, out of or between points in this State at such times and in such detail and form as may be required by the Commissioner of Revenue.

The beverages enumerated in Section 2 of this act may be transported into, out of or between points in this State over the public highways of this State by motor vehicles upon condition that every person intending to make such use of the highways of this State shall as a prerequisite thereto register such intention with the Commissioner of Revenue in advance of such transportation, with notice of the kind and character of such products to be transported and the license and motor number of each motor vehicle intended to be used in such transportation. Upon the filing of such information, together with an agreement to comply with the provisions of this act, the Commissioner of Revenue shall without charge therefor issue a numbered certificate to such owner or operator for each motor vehicle intended to be used for such transportation, which numbered certificate shall be prominently displayed on the motor vehicle used in transporting the products named in Section 2 of this act. Every person transporting such products over any of the public highways of this State shall during the entire time he is so
Invoices to be kept. 

Contents.

Invoice may be inspected.

Accurate records to be kept.

Report of shipments.

Transportation for private use unaffected.

Provisions applicable to boats.

Manufacture.

Annual license tax, $500.

Sale of ingredients.

engaged have in his possession an invoice or bill of sale or other record evidence, showing the true name and address of the person from whom he has received such beverages, the character and contents of containers, the number of bottles, cases or gallons of such shipment, the true name and address of every person to whom deliveries are to be made. The person transporting such beverages shall, at the request of any representative of the Commissioner of Revenue, produce and offer for inspection said invoice or bill of sale or record evidence. If said person fails to produce invoice or bill of sale or record evidence, or if when produced, it fails to clearly and accurately disclose said information, the same shall be prima facie evidence of the violation of this act. Every person engaged in transporting such beverages over the public highways of this State, shall keep accurate records of the character and volume of such shipments, the character and number of packages or containers, shall keep records open at all times for inspection by the Commissioner of Revenue of this State, or his authorized agent, and upon condition that such person shall make report of all shipments of such beverages into, out of or between points in this State at such times and in such detail and form as may be required by the Commissioner of Revenue.

The purchase, transportation and possession of beverages enumerated in Section 2 of this act by individuals for their own use is permitted without restriction or regulation. The provisions of this section as to transportation of beverages enumerated in Section 2 of this act by motor vehicles over the public highways of this State shall in like manner apply to the owner or operator of any boat using the waters of this State for such transportation, and all of the provisions of this section with respect to permit for such transportation and reports to the Commissioner of Revenue by the operators of motor vehicles on public highways shall in like manner apply to the owner or operator of any boat using the waters of this state.

SEC. 5. Manufacture. The brewing or manufacture of beverages for sale enumerated in Section 2 of this act shall be permitted in this State upon the payment of an annual license tax to the Commissioner of Revenue in the sum of five hundred dollars ($500.00) for a period ending on the next succeeding thirtieth day of April and annually thereafter. Persons licensed under this section may sell such beverages in barrels, bottles, or other closed containers only to persons licensed under the provisions of this act for resale, and no other license tax shall be levied upon the business taxed in this section. The sale of malt, hops, and
other ingredients used in the manufacture of beverages for sale enumerated in Section 2 of this act are hereby permitted and allowed. Provided: That it shall be lawful for any person to manufacture the wine, fruit juices and other fermented beverages made of fruit, described in section two of this act, for his own use without obtaining the license required by section five of this act.

SEC. 6. Bottlers' license. License to receive shipments of beverages enumerated in Section 2 of this act in barrels or other containers and bottling same for sale to others for resale shall be issued by the Commissioner of Revenue upon the payment of an annual license tax of two hundred and fifty dollars ($250.00) for a period ending on the next succeeding thirtieth day of April and annually thereafter, and no other license tax shall be levied upon the business taxed in this section. Licensees under this section shall pay the tax of one cent per bottle levied in Section 15 of this act, provided no tax shall be paid upon such beverages in barrels, where such beverages are to be bottled.

SEC. 7. Wholesalers' license. License to sell at wholesale, which shall authorize licensees to sell beverages in barrels, bottles, or other containers to other persons licensed under the provisions of this act for resale only, shall be issued as a State-wide license by the Commissioner of Revenue. The annual license under this section shall be one hundred and fifty dollars ($150.00) and shall expire on the next succeeding 30th day of April. The license issued under this section shall be revocable at any time by the Commissioner of Revenue for failure to comply with any of the conditions of this act with respect to the character of records required to be kept, reports to be made or payment of other taxes hereinafter set out.

If any wholesaler maintains more than one place of business or storage warehouse from which orders are received or beverages are distributed a separate license shall be paid for each separate place of business or warehouse.

The owner or operator of every distributing warehouse selling, distributing or supplying to retail stores beverages enumerated in Section 2 of this act shall be deemed wholesale distributors within the meaning of this act and shall be liable for the tax imposed in this Section and shall comply with the conditions imposed in this act upon wholesale distributors of beverages with respect to payment of taxes levied in this act and bond for the payment of such taxes.

SEC. 8. On railroad trains. The sale of beverages enumerated in Section 2 of this act shall be permitted on rail-
road trains in this State to be sold only in dining cars, buffet cars, Pullman cars, or club cars, and for consumption on such cars upon payment to the Commissioner of Revenue of one hundred ($100.00) dollars for each railroad system over which such cars are operated in this State for an annual State-wide license expiring on the next succeeding thirtieth day of April. No other license shall be levied upon licensees under this section, but every licensee under this section shall make a report to the Commissioner of Revenue on or before the tenth day of each calendar month covering sales for the previous month and payment of the tax on such sales at the rate of tax levied in this act.

SEC. 9. Salesmen's license. License for salesmen, which shall authorize the licensee to offer for sale within the State or solicit orders for the sale of within the State beverages enumerated in this act, shall be issued by the Commissioner of Revenue upon the payment of an annual license tax of Twenty-five ($25.00) Dollars to the Commissioner of Revenue, such license to expire on the next succeeding thirtieth day of April. License to salesmen shall be issued only upon the recommendation of the vendor whom they represent, and no other license tax shall be levied under this section.

SEC. 10. Character of license. License issued under authority of this act shall be of two kinds:

1. "On Premises" license which shall be issued for bona fide restaurants, cafes, cafeterias, hotels, lunch stands, drug stores, filling stations, grocery stores, cold drink stands, tea rooms, or incorporated or chartered clubs. Such license shall authorize the licensee to sell at retail beverages for consumption on the premises designated in the license, and to sell the beverages in original packages for consumption off the premises.

2. "Off Premises" license which shall authorize the licensee to sell at retail beverages for consumption only off the premises designated in the license and only in the immediate container in which the beverage was received by the licensee.

In a municipality the governing board of such municipality shall determine whether an applicant for license is entitled to a "Premises" license under the terms of this act, and outside of municipalities such determination shall be by the Board of Commissioners of the County.

SEC. 11. Amount of retail license tax. The license tax to sell at retail under this act for municipalities shall be:

1. For "On Premises" license fifteen dollars ($15.00).
2. For "Off Premises" license ten dollars ($10.00).
The rate of license tax levied in this section shall be for the first license issued to one person and for each additional license issued to one person an additional tax of ten percent of the base tax, such increase to apply progressively for each additional license issued to one person.

SEC. 12. Who may sell at retail. Every person making application for license to sell at retail beverages enumerated in Section 2 of this act, if the place where such sale is to be made is within a municipality, shall make application first to the governing board of such municipality, and the application shall contain:

(1). Name and residence of the applicant and the length of his residence within the State of North Carolina.

(1 1/2). That State, county or city shall not issue license under this act to any person, firm or corporation who has not been a bona fide resident of North Carolina for one year. That no resident of the State shall obtain a license under this act and employ or receive aid from a non-resident for the purpose of defeating the above section.

The penalty for violating item one and one-half shall be a misdemeanor. All persons convicted shall be imprisoned not more than thirty days, nor fined more than two hundred dollars.

That this shall only apply to the following Counties: Currituck, Camden, Pasquotank, Perquimans, Chowan, Hertford, Dare, Gates, Polk and Henderson.

(2). The particular place for which the license is desired, designating the same by a street and number if practicable; if not, by such other apt description as definitely locates him.

(3). The name of the owner of the premises upon which the business licensed is to be carried on.

(4). That the applicant intends to carry on the business authorized by the license for himself or under his immediate supervision and direction.

(5). A statement that the applicant is a citizen and resident of the State of North Carolina and not less than twenty-one years of age, that such applicant is of good moral character and has never been convicted of a felony involving moral turpitude or adjudged guilty of violating the prohibition laws, either State or Federal, within the last two years prior to the filing of the application. The application must be verified by the affidavit of the petitioner made before a Notary Public or other person duly authorized by law to administer oath. If it appear from the statement of applicant or otherwise that such applicant has been convicted of a felony involving moral turpitude or adjudged guilty of violating the
prohibition laws, either State or Federal, within the last two years prior to the filing of the application, or within two years from the completion of sentence, such license shall not be granted, and if it shall afterwards appear that any false statement is knowingly made in any part of said application and license received thereon, the license of the applicant shall be revoked and the applicant subjected to the penalty provided by law for misdemeanors. Before any such license shall be issued, the governing body of the municipality shall be satisfied that statements required by subsections (1), (2), (3), (4) and (5) of this section are true.

SEC. 13. County license to sell at retail. License to sell at retail shall be issued by the Board of Commissioners of the county, and application for such license shall be made in the same manner and contain the same information set out in the preceding section with respect to municipal license. If the application is for license to sell within a municipality, the application must also show that license has been granted the applicant by the governing board of such municipality. The granting of a license by the governing board of a municipality shall determine the right of an applicant to receive a county license upon compliance with the conditions of this act.

If the application is for license to sell outside of a municipality within the county, the application shall also show the distance to the nearest church or public or private school from the place at which the applicant purposes to sell at retail. No license shall be granted to sell within three hundred (300) feet of any public or private school buildings or church building outside of incorporated cities and towns. Provided: The restriction set forth in this sentence shall not apply to unincorporated towns and villages having police protection.

The clerk of the Board of Commissioners of each county shall make prompt report to the Commissioner of Revenue of each license granted by the Board of Commissioners of such county. The county license fee shall be fixed at $25.00 and the same shall be placed in the County Treasury, for the use of the County.

SEC. 14. It shall be mandatory that the governing body of a municipality or county issue license to any person applying for the same when such person shall have complied with the requirements of this act; provided, no person shall dispense beverages herein authorized to be sold, within fifty feet of a church building in an incorporated city or town, or in a city or town having police protection whether incorporated or not, while religious services are being held in such church, or within 300 feet of a church building outside the incorporate limits of a city or town while church services are in progress.
Sec. 15. Revocation of license. If any licensee violates any of the provisions of this act or any rules and regulations under authority of this act or fails to superintend in person or through a manager, the business for which the license was issued, or allows the premises with respect to which the license was issued to be used for any unlawful, disorderly or immoral purposes, or knowingly employs in the sale or distribution of beverages any person who has been convicted of a felony involving moral turpitude or adjudged guilty of violating the prohibition laws within two years or otherwise fails to carry out in good faith the purposes of this act, the license of any such person may be revoked by the governing board of the municipality or by the Board of County Commissioners after the licensee has been given an opportunity to be heard in his defense. Whenever any person, being duly licensed under this act, shall be convicted of the violation of any of the prohibition laws on the premises herein licensed, it shall be the duty of the court to revoke said license. Whenever any license which has been issued by any municipality, any Board of County Commissioners or by the Commissioner of Revenue has been revoked, it shall be unlawful to reissue said license for said premises to any person for a term of six months after the revocation of said license.

Sec. 16. State license. Every person who intends to engage in the business of retail sale of the beverages enumerated in Section 2 of this act shall also apply for and procure a State license from the Commissioner of Revenue, which license shall be issued by the Commissioner of Revenue upon information that license to such person has been issued by the Board of Commissioners of the county for the place at which such licensee proposes to sell, and if in a municipality that such license has been granted by the governing board of the municipality, and upon the payment to the Commissioner of Revenue an annual license tax as follows:

For the first license issued to each licensee five dollars ($5.00), and for each additional license issued to one person an additional tax of ten per cent (10%) of the five dollars base tax. That is to say, that for the second license issued the tax shall be five dollars and fifty cents ($5.50) annually, for the third license six dollars ($6.00) annually, and an additional fifty cents (50¢) per annum for each additional license issued to such person.

Sec. 17. Additional tax. In addition to the license taxes herein levied a tax is hereby levied upon the sale of the beverages enumerated in Section 2 of this act of three dollars ($3.00) per barrel of thirty-one (31) gallons, or the equivalent of such tax in containers of more or less than thirty-one
(31) gallons, and in bottles of not more than twelve (12) ounces per bottle a tax of one cent (1¢) per bottle.

Sec. 18. Tax payable by wholesale distributors. The tax levied in the preceding section shall be paid to the Commissioner of Revenue by the wholesale distributor or bottler of such beverages. The tax herein levied shall be paid by every wholesale distributor or bottler on or before the tenth day of each month for all beverages sold within the preceding month. As a condition precedent to the granting of license by the Commissioner of Revenue to any wholesale distributor or bottler of beverages under this act the Commissioner of Revenue shall require each such wholesale distributor or bottler to furnish bond in an indemnity company licensed to do business under the insurance laws of this State in such sum as the Commissioner of Revenue shall find adequate to cover the tax liability of each such wholesale distributor or bottler, proportioned to the volume of business of each such wholesale distributor or bottler but in no event to be less than two thousand dollars ($2,000) or to deposit Federal, State, County or Municipal Bonds in required amounts, such county or municipal bonds to be approved by the Commissioner of Revenue. The Commissioner of Revenue may grant such extension of time for compliance with this condition as may be found to be reasonable.

Sec. 19. Payment of tax by retailers. The granting of license by any municipality or county under this act to any person to sell at retail the beverages enumerated under Section 2 of this act shall not be a valid license for such sale at retail until such person shall have filed with the Commissioner of Revenue a bond in a surety company licensed by the Insurance Department to do business in this State in such sum as the Commissioner of Revenue may find to be sufficient to cover the tax liability of every such person, but in no event to be less than one thousand dollars ($1,000). The Commissioner of Revenue may waive the requirement of this section for indemnity bond with respect to any such person who may file a satisfactory contract or agreement with the Commissioner of Revenue that such person will purchase and sell beverages enumerated in Section 2 of this act only from wholesale distributors or bottlers licensed by the Commissioner of Revenue under this act who pay the tax under Section 17 of this act upon all such beverages sold to retail dealers in this State. The violation of the terms of any such contract or agreement between any such retail dealer and the Commissioner of Revenue by the purchase or sale of any of the beverages enumerated in Section 2 of this act from any one other than a licensed wholesale distributor or bottler under
this act shall automatically cancel the license of any such retail dealer and shall be prima facie evidence of intent to defraud, and any person guilty of violation of any such contract or agreement shall be guilty of a misdemeanor.

Sec. 20. Books, records reports. Every person licensed under any of the provisions of this act shall keep accurate records of purchase and sale of all beverages taxable under this act, such records to be kept separate from all purchases and sales of merchandise taxable under this act, including a separate file and record of all invoices. The Commissioner of Revenue or any authorized agent, shall at any time during business hours have access to such records. The Commissioner of Revenue may also require regular or special reports to be made by every such person, at such times and in such form as the Commissioner may require.

Sec. 21. No license shall be issued for the sale of beverages enumerated in Section 2 of this act upon the campus or property of any public or private school or college in this State.

Sec. 22. License shall be posted. Each form of license required by this act shall be kept posted in a conspicuous place at each place where the business taxable under this act is carried on, and a separate license shall be required for each place of business.

Sec. 23. Administrative provisions. The Commissioner of Revenue and the authorized agents of the State Department of Revenue shall have and exercise all the rights, duties, powers and responsibilities in enforcing this act that are enumerated in the act of the General Assembly known as the Revenue Act in administering taxes levied in Schedule B of said act.

Sec. 24. For the efficient administration of this article an appropriation is hereby made for the use of the Department of Revenue in addition to the appropriation in the appropriation bill of a sum equal to three per cent (3%) of the total revenue collections under this article to be expended under allotments made by the Budget Bureau of such part or the whole of such appropriation as may be found necessary for the administration of this article. The Budget Bureau may estimate the yield of revenue under this article and make advance apportionment based upon such estimate, and to provide for the necessary expense of providing materials, supplies, and other expenses needful to be incurred prior to the beginning of the next fiscal year, July 1, 1933, the Budget Bureau may make such advance allotment from such estimate of revenue yield as it may find proper for the convenient and efficient administration of this article.
SEC. 25. Whosoever violates any of the provisions of this act, or any of the rules and regulations promulgated pursuant thereto, shall be guilty of a misdemeanor, and upon conviction thereof, be punished by a fine or by imprisonment, or by both fine and imprisonment, in the discretion of the court. If any licensee is convicted of the violation of the provisions of this act, or any of the rules and regulations promulgated pursuant thereto, the court shall immediately declare his permit revoked, and notify the County Commissioners accordingly, and no permit shall thereafter be granted to him within a period of three years thereafter. Any licensee who shall sell or permit the sale on his premises or in connection with his business, or otherwise, of any alcoholic beverages not authorized under the terms of this act, unless otherwise permitted by law, shall, upon conviction thereof, forfeit his license in addition to any punishment imposed by law for such offense.

SEC. 26. If any provision of this act, or the application thereof to any person or circumstances, is held invalid, the remainder of the act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

SEC. 27. That all laws and clauses of laws in conflict with this act, and including the provisions of Senate Bill three hundred and sixty-seven, ratified on the fifth day of April, one thousand nine hundred and thirty-three, if any such are in conflict, are hereby repealed.

SEC. 28. That this act shall be in full force and effect on and after ratification.

Ratified this the 28th day of April, A. D. 1933.

S.B. 361 CHAPTER 320

AN ACT TO REPEAL SECTIONS 5800, 5820, 5821, 5831, 5835, 5842, 5847, 5851, 5856, 5865, AND CHAPTER 56, PRIVATE LAWS 1925, IN SO FAR AS THEY ARE IN CONFLICT WITH THIS ACT, AND TO REQUIRE THE PAYMENT OF TUITION BY ALL STUDENTS IN STATE SUPPORTED INSTITUTIONS OF HIGHER LEARNING IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Trustees of the University of North Carolina, including the University of North Carolina, The State College of Agriculture and Engineering, the North Carolina College for Women, and the Trustees of the East
Carolina Teacher's College, the Western Carolina Teachers' College, the Appalachian State Teachers' College, The Negro Agricultural and Technical College, the Winston-Salem Teachers' College, The Fayetteville State Normal School, The Elizabeth City Normal School, the North Carolina College for Negroes and the Cherokee Indian Normal School, be and they are hereby authorized and directed to fix the tuition fees for their several State supported institutions, each Board of Trustees acting separately for their respective institutions, in such amount or amounts as they may deem best taking into consideration the nature of each department and institution and the cost of equipment and maintaining the same; and are further instructed to charge and collect from each student, at the beginning of each semester, tuition fees and an amount sufficient to pay room rent, servants' hire and other expenses for the term. Indigent cripples are exempt from the provisions of this Act.

In the event that said students are unable to pay the cost of tuition, as the same may become due, in cash, the said several Boards of Trustees are hereby authorized and empowered, in their discretion to accept the obligation of the student or students together with such collateral or security as they may deem necessary and proper, it being the purpose of this act that all students in State institutions of higher learning shall be required to pay tuition, and that free tuition be and the same is hereby abolished, except such students as are physically disabled, and are so certified to be by the Vocational Rehabilitation Division of the State Board for Vocational Education, who shall be entitled to free tuition in any of the institutions named in this act.

Sec. 2. That section 5800, 5820, 5821, 5831, 5835, 5842, 5847, 5851, 5856, 5865, and Chapter 56, Private Laws 1925, be and the same are hereby repealed only in so far as they are in direct conflict with the provisions of this act, and that all other laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Sec. 3. That the provisions of this act shall not be construed to prohibit the several Boards of Trustees from charging non-resident students tuition in excess of that charged resident students.

Sec. 4. That this act shall be in full force and effect from and after the first day of August, 1933.

Ratified this the 1st day of May, A. D. 1933.
AN ACT TO AMEND THE MUNICIPAL FINANCE ACT OF NORTH CAROLINA AND MORE PARTICULARLY SECTION TWO THOUSAND NINE HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES AS AMENDED.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand nine hundred and forty-three of the Consolidated Statutes of North Carolina, as amended, be and the same is hereby amended by inserting after clause five of sub-division (b) of sub-section one of said section two thousand nine hundred and forty-three, a new clause to be numbered (5-a), said new clause to read as follows:

The amount of existing bonded debt included in the gross debt, and incurred or to be incurred for the construction of sewerage systems or sewage disposal plants where said sewerage system is entirely supported by sewerage service charges or when said systems or plants are operated together with the waterworks as a combined and consolidated system and as an integral part thereof, and when the amount necessary to meet the annual interest payable on the debt, and the annual installment necessary for the amortization of the debt, and the amount necessary for repairs, maintenance and operation of said system or systems is included in the rate for waterworks service and so collected by the municipality: Provided, the provisions of this act shall not apply to Transylvania County nor to municipalities situate therein, nor shall it apply to Cities and Towns in Mecklenburg County.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

AN ACT TO AMEND TWO THOUSAND EIGHT HUNDRED AND SIX OF CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO AUTHORIZE CITIES TO FIX AND COLLECT SEWERAGE SERVICE CHARGES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand eight hundred and six of the Consolidated Statutes, as amended, be and the same is hereby further amended by adding thereto the following sub-section:
"2806—(1). Authority to fix sewerage charges; lien thereof. The governing body of any municipality, maintaining and operating a system of sewerage, including sewerage treatment works, if any, is hereby authorized to charge for sewerage service, to determine and fix a schedule of charges to be made for such service, to fix the time and manner in which such sewerage service charges shall be due and payable and to fix a penalty for the non-payment of the same when due. In no cases shall the charges, rents or penalties be a lien upon the property served and in cases where the service is rendered to a tenant and the tenant removes from the premises, the municipality shall not charge against the owner thereof the service charges or penalties for said service: Provided, that this act shall not apply to the Counties of Transylvania, Mecklenburg and Davie.

Provided, however, that for sewerage service supplied outside of the corporate limits of the city, the governing body, board or body having such sewerage system in charge may fix a different schedule of rates from that fixed for such service rendered within the corporate limits, with the same exemption from liability by city or town as is contained in section two thousand eight hundred and seven.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

S.B. 597  CHAPTER 323

AN ACT TO AMEND HOUSE BILL NUMBER 1338 RATIFIED APRIL 21ST, 1933, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES, AND OTHER GOVERNING AGENCIES TO REFUND TAX SALE CERTIFICATES."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number one thousand three hundred and thirty-eight, ratified on the twenty-first day of April, one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting in line eleven of section one thereof, after the word "annually" and before the word "from," the words "in equal installments."

SEC. 2. That said act be further amended by striking out in line twenty of section one thereof the words "in their discretion" and inserting in lieu thereof the words "and directed."

H. B. No. 1338, Public Laws 1933, Tax Relief Act for Gaston County, amended,

Same.
AN ACT TO FURTHER REGULATE THE MANUFACTURE, SALE, INSPECTION AND DISTRIBUTION OF COMMERCIAL FERTILIZER AND FERTILIZER MATERIALS IN THE STATE OF NORTH CAROLINA AND FIXING ADDITIONAL REQUIREMENTS GOVERNING MANUFACTURERS, MANIPULATORS, JOBBERS AND DEALERS; AND FURTHER PROVIDE A PENALTY FOR THE PUNISHMENT OF VIOLATIONS OF THE FERTILIZER LAWS; TO PROVIDE FOR PENALTIES TO BE PAID BY MANUFACTURERS AND MANIPULATORS OF FERTILIZERS IN CERTAIN CASES; TO AUTHORIZE THE COMMISSIONER OF AGRICULTURE TO COLLECT SUCH PENALTIES; TO EXTEND THE COMMISSIONER'S AUTHORITY IN INSPECTING FERTILIZER, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1.—Title. This act shall be known by the short title of “The North Carolina Fertilizer Law of one thousand nine hundred and thirty-three.”

SEC. 2.—Enforcing official. This act shall be administered by the Commissioner of Agriculture of the State of North Carolina, hereinafter referred to as the “Commissioner.”

SEC. 3.—Definitions. When used in this act:

(a). The word “person” includes individuals, partnerships, associations and corporations.

(b). Words importing the singular number may extend and be applied to several persons or things, and words importing the plural number may include the singular.

(c). The word “and” may be construed to mean “or,” and the word “or” may be construed to mean “and.”

(d). The term “manufacturer” means a person engaged in the business of preparing, mixing or manufacturing mixed fertilizers or fertilizer materials; and the term “manufacture” means preparation, mixing or manufacturing.
(e) The word "sell" or "sale" includes exchange.

(f) The term "fertilizer material" means any substance containing nitrogen, phosphoric acid or potash or combinations of these ingredients in forms available to plants, which is or may be used with another such substance in the compounding of mixed fertilizers or for direct application to the soil, excepting unmanipulated animal manures and vegetable products. The materials covered in paragraph (e) of Section 4 shall be considered as fertilizer materials but not suitable for use in mixed fertilizers, unless such materials are animal products which in addition to phosphoric acid contain nitrogen in forms available as plant food.

(g) The term "mixed fertilizer" means any combination or mixture of fertilizer materials, except as noted in paragraph (f) of this Section, designed and fitted for use in inducing crop yields or plant growth when applied to the soil.

(h) The term "brand name" means the name under which any individual mixed fertilizer or fertilizer material is offered for sale and may include a number, trade mark, or other designation.

(i) The term "grade" means the minimum percentages of total nitrogen (N); phosphoric acid (P₂O₅) in available form (comprising the water and citrate soluble phosphoric acid) except as provided for in paragraph (e) of Section 4; and potash (K₂O) soluble in water. These are to be stated in this order and, when applied to mixed fertilizers, in whole numbers only.

(j) The term "official sample" means any sample of mixed fertilizer or fertilizer material registered under this act which is taken by an authorized inspector of the Department of Agriculture according to the methods prescribed under Section 9, paragraphs (b), (c), (d), (e) and (f).

(k) The word "ton" means a ton of 2000 pounds avoirdupois.

(l) The term "per cent" or "percentage" means the percentage by weight.

(m) The term "filler" shall mean any material that may be added to a mixed fertilizer or fertilizer material for any purpose other than the addition of available plant food.

(n) The word "formula" as used in this act means a statement of all the materials used in compounding the mixed fertilizer and the amount of each of such materials used in a ton, or a statement of the pounds or fractional parts of the nitrogen, available phosphoric acid and potash that are derived from each fertilizer material used. When the formula of any mixed fertilizer is printed on a tag attached to the container this constitutes an open formula.
Plant food.

Necessity for registration.

Application for registration.

Contents.
Weight.
Brand name.
Analysis.

Mixed fertilizers.

Fertilizers for tobacco.

Fertilizer materials.

Person guaranteeing registration.

Sources of materials.

Open formula.

Changes in brand and analysis.

(o). The term "plant food" as used in this act shall mean the nitrogen, phosphoric acid or potash content of materials occurring in fertilizers.

SEC. 4. Registration.

(a). It shall be unlawful for any person, acting for himself, or as agent, to sell or offer for sale within the State any mixed fertilizer or fertilizer material that has not been registered as required by this Section.

(b). Any person who may desire to sell or offer for sale, either by himself or through another person, mixed fertilizer or fertilizer material in this State shall first file with the Commissioner on registration forms supplied by him a signed statement, giving the name and address of the applicant, and the following information with respect to each brand, grade or analysis, in the following order:

(1). Weight of each package in pounds.

(2). Brand name.

(3). Guaranteed analysis showing the minimum percentages of plant food in the following order:

A—In mixed fertilizers:
Total nitrogen, per cent (whole numbers only);
Water insoluble nitrogen, per cent;
Available phosphoric acid, per cent (whole numbers only);
Water soluble potash, per cent (whole numbers only).

B—In mixed fertilizers branded for tobacco:
Total nitrogen, per cent (whole numbers only);
Nitrogen in the form of nitrate, per cent;
Water insoluble nitrogen, per cent;
Available phosphoric acid, per cent (whole numbers only);
Water soluble potash, per cent (whole numbers only); and
the maximum percentage of chloride expressed as:
Chlorine, per cent.

C—In fertilizer materials:
Total nitrogen, per cent;
Nitrogen in the form of nitrate, per cent;
Available phosphoric acid, per cent;
Water soluble potash, per cent.

(4). The name and address of the person guaranteeing the registration.

(5). The sources from which such nitrogen, phosphoric acid, and potash are derived.

(6). Whether or not the brand will be sold with an open formula.

(c). The grade of any brand of mixed fertilizer shall not be changed during the year for which registration is
made, but the guaranteed analysis may be changed in other respects and the sources of materials may be changed, provided prompt notification of such change is given to the Commissioner and the change is noted on the container.

(d) The person offering for sale or selling any brand of mixed fertilizer or fertilizer material shall not be required to register the same if it has already been registered under this act by a person entitled to do so and such registration is then outstanding.

(e) In the case of bone, tankage, mineral phosphates or other unacidulated phosphatic fertilizer materials in which the phosphoric acid is not shown by laboratory methods to be available but eventually becomes available in the soil, the phosphoric acid may be guaranteed as total phosphoric acid. If the term available phosphoric acid be used in the statement of analyses, it shall mean the sum of the water soluble and citrate soluble phosphoric acid, except that when applied to basic slag phosphates the term available shall mean that part of the phosphoric acid found available by the Wagner citric acid method as adopted by the Association of Official Agricultural Chemists.

(f) In no case shall the term total phosphoric acid and available phosphoric acid be used in the same statement of analysis.

(g) Registration of mixed fertilizers or fertilizer materials shall be effective from the date of registration to and including December thirty-first of the same year.

SEC. 5. Marking.

(a) Each person who sells or offers for sale mixed fertilizer or fertilizer material in this State shall mark upon each container or associate with each shipment or some document relative thereto the information required by items (1) to (4), both inclusive, of paragraph (b) and by paragraph (e) of Section 4. Said information may either be branded or printed directly on the bag or other shipping container, or may be printed on a tag, label or certificate which shall be affixed to the shipping container or otherwise associated with the shipment as provided for in this Section.

(b) If shipped in bags, barrels or other containers commonly used, said information shall be printed (1) either directly on the package, or (2) on tags to be affixed to the package by the manufacturer.

(c) If shipped in bulk by rail, said information shall be printed on a suitable label which shall be fastened on the inside wall of the car near the door.
Or other vehicles. (d). If shipped in bulk by boat, truck, wagon, or other vehicle, said information shall be attached to the copy of the invoice delivered to the purchaser or other receiver.

On small packages. (e). If shipped in packages weighing five pounds or less, said information may be printed on the container in which the material is delivered to the purchaser, or upon a common shipping container in which the smaller packages are shipped.

Unregistered fertilizer. (f). If the fertilizer is not registered for sale with an open formula, there may be attached to the bag or container a tag showing the sources from which the plant food is derived and any other information, which in the opinion of the Commissioner accurately describes the materials used: Provided, that if any nitrate is claimed as an ingredient, the percentage of nitrate nitrogen shall be guaranteed on this tag.

Open formula tagging. (g). If the fertilizer is registered for sale with an open formula it is required that a separate tag be attached to the container which tag shall state only the formula, the brand name and the name and address of the person guaranteeing the registration.

Guarantee. (h). The statement on the open formula tag shall constitute a guarantee of the kinds and amounts of fertilizer materials in the container to which the tag is attached.

Falsifying brands. (i). If the analysis of any brand of fertilizer sold or offered for sale with an open formula shall show that this statement is false, the Commissioner may revoke the right to sell or offer for sale such brand with an open formula for a period of two years.

Revocation of permit. (j). Any manufacturer or other producer who shall have suffered three such revocations in any two-year period shall not be permitted to register any brand with an open formula for two years following the last revocation.

Penalty for three revocations. (k). The tags, labels or certificates, required by this Section, shall be furnished by the manufacturer.

Tags, etc., furnished by manufacturer.

"High grade" fertilizer.

SEC. 6. Use of the term "High Grade."
(a). The words "High Grade" shall not appear upon any bag or other container of any mixed fertilizer which contains, by the guaranteed analysis, a total of less than twenty (20) per cent of available plant food.

SEC. 7. Tonnage tax.
(a). Inspection tax on fertilizer; tax tags. For the purposes of defraying expenses of the inspection and of otherwise determining the value of mixed fertilizers and fertilizer materials in this State, there shall be paid to the Department of Agriculture a charge of twenty cents per ton on such mixed fertilizers and fertilizer materials, except those which are sold to a manufacturer for the sole purpose of
use in the manufacture of fertilizers, which charge shall be paid before a delivery is made to agents, dealers, or consumers in this State. Each bag, barrel, or other container of such mixed fertilizer or fertilizer material shall have attached thereto a tag to be furnished by the Department of Agriculture stating that all charges specified in this Section have been paid, and the Commissioner, with the advice and consent of the Board, is hereby empowered to prescribe a form for such tags, and to adopt such regulations as will insure the enforcement of this law. Whenever any manufacturer of mixed fertilizer or fertilizer material shall have paid the charges required by this Section, his goods shall not be liable to further tax, whether by city, town, or county: Provided, this shall not exempt the mixed fertilizer or fertilizer material from an ad valorem tax.

(b). The tax tags required under this Section shall be issued each year by the Commissioner and be sold to persons applying for the same at the tax rate provided in paragraph (a) of this Section. Tags left in the possession of persons registering mixed fertilizers or fertilizer materials at the end of any calendar year may be exchanged for tags of the succeeding year.

(c). Tax tags on shipments in bulk. If any manufacturer, dealer, agent or other seller of fertilizer shall desire to ship in bulk any mixed fertilizer or fertilizer materials, the said manufacturer or seller of fertilizer shall send with the bill of lading sufficient tax tags to pay the tax on the amount of goods shipped, and the agent of the railroad or other transportation company shall deliver the tags to the consignee when the goods are delivered.

Sec. 8. Inspection.

It shall be the duty of the Commissioner, personally or by agents, duly authorized in writing, to make such inspection of mixed fertilizer or fertilizer material in this State, to have such samples taken, and to have such analyses made as in his judgment may be necessary to ascertain whether or not persons offering, selling or distributing mixed fertilizer or fertilizer material are complying with the provisions of this Act.

Sec. 9. Official sample; liability for deficiency or damage.

(a). Samples of mixed fertilizer or fertilizer material complying with the definition set forth in paragraph (j) of Section 3 and taken as hereafter prescribed in paragraphs (b), (c), (d), (e) and (f) of this Section shall constitute official samples.
(b). For purposes of analysis by the Commissioner or his duly authorized chemists and for comparison with the guarantee supplied to the Commissioner in accordance with Sections 4 and 5, the Commissioner, or an official inspector duly appointed by him, shall take an official sample of not less than one pound from containers of mixed fertilizer or fertilizer material. No sample shall be taken from less than five (5) containers. If the lot comprises five (5) or more containers, portions shall be taken from each one up to a total of ten (10) containers and if there are more than ten (10) containers one additional portion shall be taken from each additional ton or fraction thereof included in the lot.

(c). In sampling mixed fertilizers or fertilizer materials in bulk, either in a factory or a car, at least ten portions shall be drawn and these from different places so as fairly to represent the pile or car lot.

(d). In sampling, a core sampler shall be used that removes a core from the bag or other package from top to bottom, and the cores taken shall be mixed on clean oil cloth or paper, and if necessary shall be reduced after thoroughly mixing, by quartering, to the quantity of sample required. The composite sample taken from any lot of mixed fertilizer or fertilizer material under the provision of this paragraph shall be placed in a tight container and shall be forwarded to the Commissioner with proper identification marks.

(e). The Commissioner may modify the provisions of this Section to bring them into conformity with any changes that may hereafter be made in the official methods of and recommendations for sampling mixed fertilizers or fertilizer materials which shall have been adopted by the Association of Official Agricultural Chemists. Thereafter, such methods and recommendations shall be used in all sampling done in connection with the administration of this act in lieu of those prescribed in paragraphs (b), (c) and (d) of this Section.

(f). All samples taken under the provisions of this Section shall be taken from original unbroken bags or containers, the contents of which have not been damaged by exposure, water, or otherwise.

(g). The Commissioner shall refuse to analyze all samples except such as are taken under the provisions of this Section and of Section 10.

(h). No suit for damages claimed to result from the use of any lot of mixed fertilizer or fertilizer material may be brought unless it shall be shown by an analysis of a sample taken and analyzed, in accordance with the provisions of this Act, that the said lot of fertilizer as represented
by a sample or samples taken in accordance with the provisions of Sections 9 and 10 do not conform to the provisions of this Act with respect to the composition of the mixed fertilizer or fertilizer material, unless it shall appear to the Commissioner that the manufacturer of the fertilizer in question has, in the manufacture of other goods offered in this State during such season, employed such ingredients as are outlawed by the provisions of this Act, or unless it shall appear to the Commissioner that the manufacturer of such fertilizer has offered for sale during that season any kind of dishonest or fraudulent goods.

(i). In the trial of any suit or action wherein there is called in question the value of composition of any lot of mixed fertilizer or fertilizer material, a certificate signed by the Fertilizer Chemist and attested with the seal of the Department of Agriculture, setting forth the analysis made by the chemists of the Department of any sample of said mixed fertilizer or fertilizer material, drawn under the provisions of this Section or Section 10 and analyzed by them under the provisions of the same, shall be prima facie proof that the fertilizer was of the value and constituency shown by said analysis. And the said certificate of the chemist shall be admissible in evidence to the same extent as if it were his deposition taken in said action in the manner prescribed by law for the taking of depositions.

SEC. 10. Samples by purchaser or consumer.

Any purchaser or consumer may take and have a sample of mixed fertilizer or fertilizer material analyzed if taken in accordance with the following rules and regulations:

(a). At least five (5) days before taking a sample, the purchaser or consumer shall notify the manufacturer or seller of the brand in writing, at his permanent address, of his intention to take such a sample and shall request the manufacturer or seller to designate a representative to be present when the sample is taken.

(b). The sample shall be drawn in the presence of the manufacturer, seller or a representative designated by either party together with two disinterested freeholders; or in case the manufacturer, seller or representative of either refuses or is unable to witness the drawing of such a sample, a sample may be drawn in the presence of three disinterested freeholders: Provided, any such sample shall be taken with the same type of sampler as used by the inspector of the Department of Agriculture in taking samples and shall be drawn mixed and divided as directed in paragraphs (b), (c), (d), (e) and (f) of Section 9, except that the sample
shall be divided into two parts each to consist of at least one (1) pound. Each of these is to be placed into a separate, tight container, securely sealed, properly labeled and one sent to the Commissioner for analysis and the other to the manufacturer. A certified statement in a form which will be prescribed and supplied by the Commissioner must be signed by the parties taking and witnessing the taking of the sample. Such certificate is to be made and signed in duplicate and one copy sent to the Commissioner and the other to the manufacturer or seller of the brand sampled. The witnesses of the taking of any sample, as provided for in this Section, shall be required to certify that such sample has been continuously under their observation from the taking of the sample up to and including the delivery of it to an express agency, a postoffice or to the office of the Commissioner. No sample may be taken under the provisions of this Section except within thirty (30) days after the actual delivery to the consumer.

(c). Samples drawn in conformity with the requirements of this Section shall have the same legal status in the courts of the State as those drawn by an official inspector of the Department as provided for in Section 9.

SEC. 11. Chemical analyses.

(a). The Commissioner shall have the power at all times and in all places to have collected by an authorized inspector samples of any mixed fertilizer or fertilizer material offered for sale in the State and to have the same analyzed.

(b). The official methods of analysis prescribed by the Association of Official Agricultural Chemists shall be followed in making the chemical analyses provided for in this section.


(a). Whenever the Commissioner shall be satisfied that any fertilizer is five (5) per cent and not more than ten (10) per cent in value below the analysis guaranteed under Section 4 or claimed by the marking required under Section 5 in the total value of the sum of the nitrogen, phosphoric acid and potash, it shall be his duty to require that twice the value of the deficiency be paid by the manufacturer of such mixed fertilizer or fertilizer material to any person who purchases for his own use said deficient analysis fertilizer; and should any fertilizer fail more than ten (10) per cent below the value of the guaranteed plant food, it shall be the duty of the Commissioner to assess three times the value of such deficiency against the manufacturer of the mixed fertilizer or fertilizer material and require the same to be paid to the consumer of such mixed fertilizer or fertilizer material, and the Commis-
sioner may seize any fertilizer belonging to such manufacturer if the deficiency shall not be paid within thirty (30) days after notice to such manufacturer. If the Commissioner shall be satisfied that such deficiency in plant food was due to the intention of the manufacturer of the same to defraud, then he shall assess and collect from the said manufacturer double the amount which he would have assessed and collected as hereinbefore provided, and pay the same over to the consumer of such mixed fertilizer or fertilizer material. Any excess of any ingredient above the guarantee shall not be credited to the deficiency of any other ingredient if the deficiency is more than fifteen (15) per cent; and the penalty for deficiencies arising in this connection shall be four times the value of such deficiencies, such deficiencies to be assessed and paid as hereinbefore provided. In fixing the penalties mentioned in this section, or any other sections of this Act, the Commissioner shall estimate them by the wholesale price at the factory at the time of contract. If any manufacturer shall resist such collection or payment the Commissioner shall immediately publish the analysis and facts in the bulletin, and in one or more newspapers in the State, to be selected by him: Provided, that if the analysis made by the chemists of the Department shall show more than twelve and one-half (12.5) per cent deficiency in the whole, the purchaser may, in lieu of accepting the penalty as provided by law, cancel the contract or purchase; but he must within five (5) days after receipt of said analysis notify the seller of his intention to cancel the contract and his refusal to keep the said fertilizer.

(b). The Commissioner, in determining for administrative purposes whether or not any mixed fertilizer or fertilizer material is deficient in plant food, shall be guided solely by the official sample as defined in section 3 and as provided for in paragraphs (b), (c), (d), (e) and (f) of section 9 and the samples taken under the provisions of section 10.

SEC. 13. Chlorine content.

If the chlorine content of any lot of fertilizer as found by official analysis shall exceed the maximum percentage by more than twenty-five (25) per cent of the guaranteed amount and not more than fifty (50) per cent, the person guaranteeing the registration, or his agent, shall be liable for a penalty equal to ten (10) per cent of the value of the lot of fertilizer from which the sample was taken. If the excess of chlorine is more than fifty (50) per cent and not more than one hundred (100) per cent the penalty shall be twenty (20) per cent of the value, and if the excess is more than one hundred (100) per cent the penalty shall be fifty (50) per cent of the value of the lot of fertilizer from which the sample was taken. All penalties
assessed under this section shall be paid to the purchaser or consumer of the lot of fertilizer represented by the sample analyzed.


The approximate retail value per pound and per unit of the various ingredients of mixed fertilizers and fertilizer materials, namely, nitrogen, phosphoric acid and potash, may be computed by the Commissioner and be used to establish the relative value of the mixed fertilizers and fertilizer materials sold or offered for sale in this State. The Commissioner is authorized to furnish such relative values to any persons engaged in the manufacture or sale of mixed fertilizers or fertilizer materials in this State upon application and to publish the same under the provisions of section 21.

SEC. 15. Minimum plant food content.

(a). No superphosphate, no fertilizer with a guarantee of two plant food ingredients, or no complete mixed fertilizer shall be sold or offered for sale for fertilizer purposes within this State, which contains less than 14 per cent of plant food, excepting potash in combination with lime which shall contain not less than two (2) per cent of potash soluble in water. This shall not apply to natural animal or vegetable products not mixed with other materials.

(b). No nitrate of soda containing less than fourteen and one-half (14.5) per cent of nitrogen and no sulphate of ammonia containing less than nineteen and one-half (19.5) per cent of nitrogen shall be registered, sold or offered for sale in this State.

(c). This section shall not apply to the sale or offer for sale of fertilizer materials to a fertilizer manufacturer for manufacturing purposes.

SEC. 16. Fillers.

It shall be unlawful for any person to manufacture, offer for sale or sell in this State any mixed fertilizer or fertilizer material containing any substance used as a filler that is injurious to crop growth or deleterious to the soil, or to use in such mixed fertilizer or fertilizer material as a filler any substance that contains inert plant food material or any other substance for the purpose or with the effect of deceiving or defrauding the purchaser.

SEC. 17. Materials containing unavailable plant food.

(a). It shall be unlawful for any person to offer for sale or to sell in this State for fertilizer purposes any raw or untreated leather, hair, wool, waste, hoof, horn, or similar nitrogenous materials, the plant food content of which is largely
unavailable, either as such or mixed with other fertilizer materials.

(b). This section shall not apply to the substances mentioned in paragraph (a) when they have been treated or processed in such manner as to make available the plant food constituents contained therein.

(c). This section shall not apply to the substances mentioned in paragraph (a) which are shipped, offered for sale or sold to manufacturers of fertilizer.

SEC. 18. Deception and fraud.

It shall be unlawful for any person to make any false or misleading representation in regard to any mixed fertilizer or fertilizer material shipped, sold or offered for sale by him in this State, or to use any misleading or deceptive trade mark or brand name in connection therewith. The Commissioner is hereby authorized to refuse registration for any mixed fertilizer or fertilizer material with respect to which this section is violated. The sale or offer for sale of any mixture of nitrogenous fertilizer materials under a name or other designation descriptive of only one of the components of the mixture shall be considered deceptive or fraudulent.

SEC. 19. Sales of materials to consumers.

Nothing in this Act shall abridge the right of a consumer of mixed fertilizer or fertilizer material to buy materials from any manufacturer or dealer for his own use: Provided, the tonnage tax has been paid thereon, if subject thereto, and that the provisions of this Act otherwise in respect to such materials have been complied with.

SEC. 20. Reports of shipments.

It is required of each person registering mixed fertilizers and fertilizer materials under this Act that he furnish the Commissioner with a written statement of the tonnage of each grade of fertilizer sold by him in this State. Said statements shall include all sales for the periods of January first to and including June thirtieth and of July first to and including December thirty-first of each year. These statements are to be made within 30 days of the expiration dates of each of these periods.


The Commissioner is authorized to publish at such time and in such form as he may deem proper information concerning the production and use of mixed fertilizers and fertilizer materials, and shall publish an annual report which shall contain a statement of money received and expended from the sale of tax tags and appropriately classified statistics of fertilizer sales.
in the State. Reports of the Department chemists' findings based on official samples of mixed fertilizer or fertilizer material sold within the State as compared with the guaranteed analyses registered under sections 4 and 5 shall be published by the Commissioner as promptly as possible after the completion of analyses, or at least annually.

SEC. 22. Regulations.

For the enforcement of this Act, the Commissioner is authorized to prepare and issue such regulations as may be necessary, and to cooperate with any department or agency of the government of the State as he may elect in their enforcement.

SEC. 23. Misdemeanors.

Each of the following offenses shall be a misdemeanor and any person upon conviction thereof shall be punished as provided by law for the punishment of misdemeanors:

(a). The violation of any one of the following provisions of this Act: Section 16; paragraph (a) of Section 17; and Section 18.

(b). The filing with the Commissioner of any false statement of fact in connection with the registration under Section 4 of any mixed fertilizer or fertilizer material.

(c). Forcibly obstructing the Commissioner or any official inspector authorized by the Commissioner in the lawful performance by him of his duties in the administration of this Act.

(d). Knowingly taking a false sample of mixed fertilizer or fertilizer material for use under any provision of this Act; or knowingly submitting to the Commissioner for analysis a false sample thereof; or making to any person any false representation with regard to any mixed fertilizer or fertilizer material sold or offered for sale in this State for the purpose of deceiving or defrauding such other person.

(e). The fraudulent tampering with any lot of mixed fertilizer or fertilizer material so that as a result thereof any sample of such mixed fertilizer or fertilizer material taken and submitted for analysis under this Act may not correctly represent the lot; or tampering with any sample taken or submitted for analysis under this Act, if done prior to such analysis and disposition of the sample under the direction of the Commissioner.

(f). The delivery to any person by the fertilizer chemist or his assistants or other employee of the Commissioner of a report that is willfully false and misleading on any analysis of mixed fertilizer or fertilizer material made by the Department in connection with the administration of this Act.
SEC. 24. **Penalties for unauthorized sale, sale without tax tags, and misuse of tax tags.**

(a). **Forfeiture for unauthorized sale, release from forfeiture.** All fertilizers and fertilizer materials sold or offered for sale contrary to the provisions of this Act as stated in paragraphs (a), (c) and (f) of Section 4; (a), (b), (c), (d), (e), (f) and (g) of Section 5 and Section 6 shall be subject to seizure, condemnation, and sale by the Commissioner. The net proceeds of such sale shall be placed to the credit of the State Treasurer for the use of the Department of Agriculture. The Commissioner, however, may in his discretion, release the fertilizers so seized and condemned upon payment of the required tax or charge, a fine of ten dollars ($10.00), and all costs and expenses incurred by the Department in any proceeding connected with such seizure and condemnation, and upon compliance with all other requirements of this Act.

(b). **Method of seizure and sale of forfeiture.** Such seizure and sale shall be made under the direction of the Commissioner by any officer or agent of the Department. The sale shall be made at the courthouse door in the county in which seizure is made, after thirty (30) days' advertisement in some newspaper published in such county, or if no newspaper is published in such county, then by like advertisement in a newspaper published in the nearest county thereto having a newspaper. The advertisement shall state the brand name or name of the goods, the quantity, and why seized and offered for sale.

(c). **Sale without tag; misuse of tag; penalty; forfeiture.** Every merchant, trader, manufacturer, broker, or agent who shall sell or offer for sale any mixed fertilizer or fertilizer material without having attached thereto such tags as are required by paragraphs (a) and (e) of Section 7, or who shall use the required tags a second time to avoid the payment of the tonnage charge, and every person who shall aid in the fraudulent selling or offering for sale of any such fertilizer, shall be liable to a penalty of the price paid the manufacturer for each separate bag, barrel, or package sold, or offered for sale, or removed, said penalty to be recovered by the Commissioner by suit brought in the name of the State, and any amount so recovered shall be paid, one-half to the informer and one-half to the State Treasurer for the use of the Department of Agriculture. If any such fertilizer shall be condemned as provided by law, it shall be the duty of the Commissioner to have an analysis made of the same and cause printed tags or labels expressing the true chemical ingredients thereof to be put upon each tag, barrel, or package, and shall fix the commercial value at which it may be sold. It
shall be unlawful for any person to sell or offer for sale or remove any such fertilizer or for any agent of any railroad or other transportation company to deliver any such fertilizer in violation of this Section. Any person who shall sell or offer for sale or remove any fertilizer in violation of the provisions of this Section shall be guilty of a misdemeanor.

Sec. 25. Constitutionality.

That if any clause, sentence, paragraph or part of this act shall for any reason be adjudged invalid by any court of competent jurisdiction, such judgment shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Sec. 26. Repeal.

That all laws and parts of laws in conflict with or inconsistent with the provisions of this act are hereby repealed.

Sec. 27. Effective date.

That this act shall take effect and be in force from and after the first day of January, one thousand nine hundred and thirty-four.

Ratified this the 1st day of May, A. D. 1933.

H.B. 1150  CHAPTER 325
AN ACT TO REGULATE PILOTING BY PERSONS NOT HOLDING PROPER LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 6988 of Consolidated Statutes of North Carolina be, and the same is hereby amended to read as follows:

"If any person shall act as a Pilot, who is not qualified and licensed in the manner prescribed in this Chapter, he shall be guilty of a misdemeanor and upon conviction shall be fined not more than $50.00 and not less than $25.00, or imprisoned not more than thirty days at the discretion of the Court; provided, that should there be no licensed Pilot in attendance, any person may conduct into port any vessel in danger from stress of weather or in a leaky condition."

Sec. 2. That all laws or clauses of laws in conflict with this Act shall be and the same are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.
H.B. 1277  CHAPTER 326

AN ACT TO AMEND SENATE BILL NO. 313 PASSED BY
THE GENERAL ASSEMBLY AND RATIFIED MARCH
20TH, 1933, RELATING TO THE FEE FOR REGISTER-
ing FEDERAL CROP LIENS AND FEDERAL CHAT-
TEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section "One" of Senate Bill No. 313,
session of 1933, be and the same is hereby amended by insert-
ing the word "Brunswick" between the word "to" and the word
"Caswell" in the last sentence of said section; and striking
out the word "or" between the word "Caswell" and the word
"Richmond" and inserting in lieu thereof the word "and."

SEC. 2. That all laws and clauses of law in conflict with
the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from
and after the 20th of March, 1933.

Ratified this the 1st day of May, A. D. 1933.

H.B. 1299  CHAPTER 327

AN ACT TO AMEND SECTION 6054 OF VOLUME THREE
OF THE CONSOLIDATED STATUTES EXEMPTING
AVERY COUNTY FROM THE PRIMARY LAW FOR
CANDIDATES FOR COUNTY OFFICERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of
Volume Three of the Consolidated Statutes be and the same is
hereby amended by inserting in line four of said section after
the colon following the word "to-wit" the word "Avery," it
being the intent and purpose of this act to exempt Avery
County from the Primary Law for the nomination of candi-
dates for county offices and members of the House of Repre-
sentatives.

SEC. 2. That this act shall be in full force and effect from
and after its ratification.

Ratified this the 2nd day of May, A. D. 1933.
AN ACT TO AUTHORIZE THE ISSUANCE OF SCRIPT BY CURRITUCK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Treasurer-Accountant, when so authorized and empowered by resolution of the Board of County Commissioners, may issue for value the county's negotiable script in payment of Currituck County vouchers given in satisfaction and settlement of the obligations of said county for services rendered to or purchases made by it, which script shall be payable at a definite date fixed by the County Commissioners but not longer than a date when special county stamps of a sum equal to the face amount of the script shall have been affixed thereto, the script to be in denominations of not greater than ten ($10.00) dollars. The stamps shall be procured and sold by the Register of Deeds, who shall turn over the proceeds thereof to the Treasurer-Accountant, who shall keep the same separate from other county funds and by him be used solely for the redemption of such stamped script. A stamp of a sum equal to two per centum of the face amount of the script shall be affixed thereto each time the said script is negotiated, but the acceptance of such shall not be obligatory.

SEC. 2. That any person unlawfully forging, counterfeiting or uttering forged or counterfeited script shall be guilty of a felony.

SEC. 3. That this act shall apply only to Currituck County.

SEC. 4. That section four thousand one hundred and eighty-three of the North Carolina Code and all other laws or clauses of laws in conflict herewith are hereby repealed in so far as they apply to Currituck County.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1933.
H.B. 1402  

CHAPTER 329
AN ACT TO AMEND SENATE BILL NUMBER 180, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933, RELATING TO HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill one hundred and eighty ratified March twenty-seven, one thousand nine hundred and thirty-three, entitled "An Act to Allow Counties, Municipalities and other Governing Agencies to refund tax sales Certificates" be and the same is hereby amended by striking out the words "and Hertford" in line two of section fourteen of said Bill; and that said section be further amended by inserting in line seven thereof after the word "New Hanover" the words "and Hertford."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of May, A. D. 1933.

S.B. 484  

CHAPTER 330
AN ACT TO AUTHORIZE THE ISSUANCE OF GENERAL FUNDING AND IMPROVEMENT BONDS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. This Act shall be known as the "General Funding and Improvement Bond Act of 1933."

SEC. 2. The State Treasurer is hereby authorized, by and with the consent of the Governor and Council of State, to issue at one time or from time to time bonds of the State for the following purposes:

(a). Funding Twelve Million Two Hundred Thirty Thousand Dollars General Fund Notes of the State which have heretofore been issued under the authority of Chapter 371, Public Laws of North Carolina, 1931, ratified on the sixth day of May, one thousand nine hundred and thirty-one, and any notes of the State issued in renewal or extension thereof.

(b). Balancing the revenues and expenditures of the General Fund at the close of the current fiscal year at June thirty, one thousand nine hundred thirty-three, not provided for by the
Reimbursement for emergency advances.

Other advances.

Certain other obligations enumerated.

University of N. C.

Auditorium.

Storage dam.

Sewerage plant.

State College.

Certain judgment.

General Fund Notes mentioned in clause (a) above, and of facilitating the placing of the fiscal operations of the State upon a budgetary basis, whereby the revenues collected in each fiscal year may be made applicable to and sufficient for the expenditures of the same period.

(c). Reimbursing funds of the State for certain emergency advances authorized by the Governor and Council of State under Chapter forty-nine of the Public Laws of one thousand nine hundred twenty-seven, some of which emergency advances were temporarily provided for by Permanent Improvement Notes of the State which were issued under the authority of chapter twenty-eight of the Public Laws of one thousand nine hundred thirty-one and which were retired by moneys temporarily advanced from funds of the State.

(d). Reimbursing funds of the State for certain other advances authorized by the Governor and Council of State, and

(e). Paying certain obligations of the State, the emergency and other advances and obligations mentioned in clauses (c), (d) and (e) above being as follows:

1. UNIVERSITY OF NORTH CAROLINA:

   (1) To build new auditorium on account of condemnation of Memorial Hall by the Insurance Department $150,000

   (2) To complete the storage dam and appurtenances on Morgan Creek 23,279

   (3) To re-imburse the Town of Chapel Hill for the University's part, one-half the cost of a sewerage disposal plant. This item is included without authorization under Chapter 49 of the Public Laws of 1927 and is hereby validated 18,286 $191,565

2. STATE COLLEGE OF AGRICULTURE AND ENGINEERING:

   (1) To pay judgment of court in favor of J. B. Cullins under which a concession was canceled and certain laundry equipment had to be taken over 18,300

   (2) To take up a note at the North Carolina Bank and Trust Company, being the balance on $33,350 for the Experiment Station tract and which was expected to pay out of the proceeds from the sale of lots in the old State Fair Association subdivision and which had reverted to the Col-
lege. This item is included without authorization under Chapter 49 of the Public Laws of 1927 and is hereby validated.................. $10,000

3. NORTH CAROLINA COLLEGE FOR WOMEN:
   (1) For making Library Building wholly fire-resistant, the building was partially destroyed by fire; it being built in two units, one was non-fire-resistant and one resistant—Insurance collected covered the ordinary restoration

4. NEGRO AGRICULTURAL AND TECHNICAL COLLEGE:
   (1) For rebuilding and equipping Administration Building destroyed by fire, supplementing insurance

5. WESTERN CAROLINA TEACHERS' COLLEGE:
   (1) For judgment in condemnation proceedings

6. NORTH CAROLINA COLLEGE FOR NEGROES:
   (1) For grading grounds and building roadways to make new buildings accessible

7. NORTH CAROLINA SCHOOL FOR THE DEAF:
   (1) To supplement $1,500 out of the Kelly Fund, a Trust Fund, to enable the purchase of 14 acres of necessary land

8. STATE SCHOOL FOR THE BLIND AND DEAF:
   (1) Removing and rebuilding roofs on administration building and other buildings condemned by the Insurance Department .................. 51,371
   (2) Advance made against the sale of the old Negro Blind School plant under Section 15 of Chapter 295 of the Public Laws of 1929.............. 100,000

9. CASWELL TRAINING SCHOOL:
   (1) To pay judgment rendered against school in favor J. C. Grinnan on a contract for floors in building erected in 1920

Bank note, $28,300

N. C. College for Women.

Restoration of Library.

Negro A. and T. College.

Administration Building.

Western Carolina Teachers' College.

Certain judgment.

N. C. College for Negroes.

Grading roads.

N. C. School for Deaf.

Purchase of land.

School for Blind and Deaf.

New roofs.

Advances.

Caswell Training School.

Certain judgment.
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N. C. Sanatorium.

10. **North Carolina Sanatorium:**
   (1) To rebuild dam for water supply, destroyed by flood
   $2,000

Jackson Training School.

11. **Stonewall Jackson Training School:**
   (1) To supplement bequest of $15,000 by the late B. N. Duke to enable purchase of 208.7 acres of necessary land
   5,870

Purchase of land.

12. **State Home and Industrial School for Girls:**
   (1) For rebuilding two buildings destroyed by fire, Gardner Hall and Bickett Hall, supplementing insurance
   51,930

Buildings.

13. **State Industrial Farm Colony for Women:**
   (1) To provide necessary outbuildings and telephone line, without which operation of the institution was seriously handicapped
   6,735

Farm Colony for Women.

14. **Inland Waterways:**
   (1) An advance authorized under Section 18 of Chapter 429 of the Public Laws of 1931 to provide the right-of-way for the inland waterway from Cape Fear River to South Carolina line under Senate Bill 5, being Chapter 2 of the Public Laws of 1931
   50,000

Total

$572,090

Sec. 3. Said bonds shall bear such date or dates and such rate or rates of interest not exceeding six per cent per annum, payable semi-annually, as may be fixed by the Governor and Council of State, and shall mature in such amounts and in annual series, beginning not more than three (3) years and running not longer than fifteen (15) years from their date or respective dates of issue, as may be fixed by the Governor and Council of State. If all of such bonds shall not be issued at the same time, the bonds at any one time outstanding shall mature as above provided.

Sec. 4. The aggregate principal amount of said bonds which shall be issued for the purposes specified in Section 2 above shall not exceed the sum of Twelve Million Eight Hundred Two Thousand Ninety Dollars plus the amount which the Director of the Budget shall certify to the Governor and Council of
State to be the debit balance resulting from current operations of the General Fund to June thirty, one thousand nine hundred thirty-three, after deducting from such debit balance the amount provided for by General Fund Notes or by bonds issued under this Act for funding such notes.

Sec. 5. Said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this Act.

Sec. 6. Subject to determination by the Governor and Council of State as to the manner in which said bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest.

Sec. 7. The proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the State Treasurer in a separate fund and used solely for the purposes specified in Section 2 of this Act.

Sec. 8. By and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a). For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the treasurer shall deem it advisable to postpone the issuance of such bonds.

(b). For the payment of interest upon or principal of any of said bonds then outstanding, if there shall not be sufficient funds in the State Treasury with which to pay such interest or principal as they respectively fall due.

(c). For the renewal of any loan evidenced by notes herein authorized.

Sec. 9. Notes issued in anticipation of the sale of said bonds shall be paid with funds derived from the sale of the bonds unless otherwise provided for by the General Assembly, and notes issued for the payment of interest or principal shall be
paid from funds provided by the General Assembly for the payment of such interest or principal when such funds are collected. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Sec. 10. The full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

Sec. 11. The coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Sec. 12. All of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Sec. 13. It shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

Sec. 14. This Act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1198  CHAPTER 331

AN ACT TO AMEND HOUSE BILL 221, SESSION 1933, RATIFIED MARCH 3, 1933, ENTITLED "AN ACT TO PROVIDE FOR THE ORGANIZATION AS AN AGENCY OF THE STATE OF NORTH CAROLINA OF THE NORTH CAROLINA STATE BAR, AND FOR ITS REGULATION, POWERS AND GOVERNMENT, INCLUDING THE ADMISSION OF LAWYERS TO PRACTICE AND THEIR DISCIPLINE AND DISBARMENT," SO AS TO PROVIDE FOR THE ISSUANCE OF LICENSE TO PRACTICE AND FOR THE CONSTITUTION OF THE BOARD OF LAW EXAMINERS.

The General Assembly of North Carolina do enact:

Section 1. That section ten, paragraph two, of House Bill two hundred and twenty-one, session nineteen hundred and thirty-three, ratified March third, nineteen hundred and thirty-three, entitled, "An act to provide for the organization as an agency of the State of North Carolina of the North Carolina
State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their discipline and disbarment,” be and the same is hereby amended by inserting after the word “bar” and before the comma preceding the word “there” in line three of said act as ratified, the words, “including the issuance of license therefor.”

SEC. 2. That section ten, paragraph two, of House Bill two hundred and twenty-one, session nineteen hundred and thirty-three, ratified March third, nineteen hundred and thirty-three, entitled, “An act to provide for the organization as an agency of the State of North Carolina of the North Carolina State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their discipline and disbarment,” be and the same is hereby amended by striking out all of the words between “(1)” and the word “and” before “(2),” and inserting in lieu thereof the following:

“Such member of the Supreme Court of North Carolina as that Court from time to time may select and commission for such special purpose.”

SEC. 3. Amend section ten, paragraph three, of House Bill two hundred and twenty-one, session nineteen hundred and thirty-three, ratified March third, nineteen hundred and thirty-three, entitled, “An Act to provide for the organization as an agency of the State of North Carolina of the North Carolina State Bar, and for its regulation, powers and government, including the admission of lawyers to practice and their discipline and disbarment,” by striking out in the first line of said paragraph three, the following words:

“The Chief justice of the Supreme Court shall be the chairman,” and inserting in lieu thereof, the following:

“The member of the Supreme Court selected and commissioned for such special purpose shall be and act as chairman ex-officio.”

SEC. 4. This act shall be in full force and effect from and after its ratification, and deemed and construed as a part of said House Bill two hundred and twenty-one as fully and to the same extent as if the provisions of this act had been included in said House Bill two hundred and twenty-one when ratified.

Ratified this the 3rd day of May, A. D. 1933.
H.B. 1237  CHAPTER 332

AN ACT TO AMEND CHAPTER 60, SECTION 38, PUBLIC LAWS OF 1931, RELATING TO THE DUTIES OF LOCAL GOVERNING BOARDS.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-eight of chapter sixty, Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by changing the period at the end of said section to a colon, and adding the following: "Provided, in making such levy any such board may determine and make allowance for moneys due to it and receipt of which may be reasonably anticipated by such unit."

SEC. 2. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1362  CHAPTER 333

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES RELATIVE TO THE COURTS OF HOKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three, as amended by chapter ninety-six of the Public Laws of one thousand nine hundred and thirty-one, be and the same is hereby amended by adding at the end of the paragraph relating to the courts of Hoke County the following:

"The commissioners of Hoke County, whenever in their discretion the best interests of the county demand it, shall have and are hereby granted the power and authority, by order, to abrogate, in any year, the holding of any one of the above set forth terms of court, and when said term is so abrogated, thirty days notice of the same shall be given by said commissioners by the publication of same in a newspaper published in said county and at the court house door: Provided, that in the event the regular term at which the grand jury is selected shall be the term abrogated then the grand jury shall continue to serve until the following term of court at which time a new grand jury shall be selected."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
SEC. 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 3rd day of May, A. D. 1933.

H.B. 1399 CHAPTER 334
AN ACT TO PROVIDE FOR LIMITATION OF THE NET DEBT OF THE CITY OF BURLINGTON.
The General Assembly of North Carolina do enact:

SECTION 1. Section two thousand nine hundred and forty-three of the Consolidated Statutes, as amended, is hereby amended by striking out the period at the end of the following clause, "(d) the assessed valuation of property as last fixed for municipal taxation," in paragraph (7) of sub-section 1 of said section as the same is set out in Michie's North Carolina Code of 1931, and by adding to said clause the following, "or as fixed for municipal taxation in the year one thousand nine hundred and thirty-one, whichever is higher."

SEC. 2. This act shall apply only to the City of Burlington.
SEC. 3. This act shall be in force from and after its ratification.
Ratified this the 3rd day of May, A. D. 1933.

H.B. 1435 CHAPER 335
AN ACT PROVIDING FOR THE APPOINTMENT OF A COURT REPORTER FOR THE SECOND JUDICIAL DISTRICT OF NORTH CAROLINA.
The General Assembly of North Carolina do enact:

SECTION 1. That the Resident Judge of the Second Judicial District be, and he is hereby authorized and empowered, to appoint an official Court Reporter for one or more or all of the counties in said district who shall serve at the will of the Resident Judge, and whose appointment may be terminated by thirty days written notice thereof.
SEC. 2. The appointment of such reporter or reporters shall be filed in the office of the Clerk of the Superior Court of each county in said district in which said reporter is to officiate, and the same, or a certified copy thereof, shall be recorded by said Clerk on the Minute Docket of his court.
Oath of Reporter.

SEC. 3. Before entering upon the discharge of the duties of said office, said reporter shall take and subscribe an oath in words substantially as follows: "I, ________________________, do solemnly swear that I will, to the best of my ability, discharge the duties of the office of Court Reporter in and for the County of __________________________ in the Second Judicial District, and will faithfully transcribe the testimony offered in said courts as the presiding judge may direct, or as I may be required to do under the law, so help me, God." Said oath shall be filed in the office of each of the Clerks of the Superior Courts of the counties in which said reporter is to officiate, and recorded and indexed on the Minute Dockets of said courts.

SEC. 4. If on account of sickness, or for other cause, said reporter is unable to attend upon any of the regular courts of said district, and for conflict and special terms, the resident judge may appoint a reporter pro tem for said court or courts, and said appointment shall appear upon the Minutes of said term, and said reporter shall take and subscribe the oath referred to in Section 3 hereof, which oath shall be filed with the Clerk. In lieu of appointing a reporter pro tem for each of said courts, the resident judge may, in his discretion, appoint a reporter pro tem for a stated period whose duty it shall be to report any and all courts in the county or counties designated in the appointment, which the regular Court Reporter is for any cause unable to report.

SEC. 5. The resident judge shall likewise fix the compensation to be received by such reporter and such reporter pro tem: Provided, however, such compensation shall not exceed ten dollars per day and actual expenses upon a weekly basis.

SEC. 6. The testimony taken and transcribed by said Court Reporter or said Court Reporter pro tem, as the case may be, and duly certified, either by said reporter or the presiding judge at the trial of the cause, may be offered in evidence in any of the courts of this State as the deposition of the witness whose testimony is so taken and transcribed, in the same manner, and under the same rule governing the introduction of depositions in civil actions.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed; and this act shall take effect from and after ratification.

Ratified this the 3rd day of May, A. D. 1933.
S.B. 276

CHAPTER 336

AN ACT TO AMEND SECTION 2015 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO FISHING IN ROANOKE RIVER.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes 2015 be, and the same is hereby amended by adding the following to the end of said section:

Provided, it shall be lawful on the Roanoke River from Halifax to the Power Dam at Roanoke Rapids to fish from January 1st to June 1st of each year with skim nets, dip nets, and fish traps with or without wings or hedgings.

SEC. 2. All laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in effect from and after the date of its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 291

CHAPTER 337

AN ACT TO AMEND CHAPTER 333, PUBLIC LAWS OF 1929, RELATING TO NON-RESIDENT FUR DEALERS' LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 2 of Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), be, and the same is hereby amended by striking out in line five immediately after the word “of” and before the word “dollars” the words “seventy-five (75)” and inserting in lieu thereof the words “twenty-five (25).” Amend further by striking out in lines 14 and 15 the words “four hundred (400)” and inserting in lieu thereof the words “one hundred (100).” Amend further by striking out the comma in line 15 after the word “license” and inserting therefor a period. Amend further by striking out, beginning with the word “and” in line 15, all of that line and also lines 16, 17, 18, and 19 through the word “license” and before the word “these.” Amend further by striking out all of the words immediately following the word “license” in line 22 and before the word “shall” in line 23, and by striking out the word “one” after the word “of” and before the word “dollar” in line 23 and inserting in lieu thereof the word “five (5).” Amend further at the end of said section by changing the period to a comma and adding the following, “at a fixed place of business.”
SEC. 2. Amend Section 4 of Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), by striking out in line 5 thereof after the word "than" and before the word "dollars" the word "ten (10)" and inserting in lieu thereof the word "five (5)."

SEC. 3. Amend Section 5 of Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), by inserting in line 3 after the word "from" and before the word "licensed" the word "only," and by changing the comma in line 4 following the words "North Carolina" to a period and striking out all of the balance of said section.

SEC. 4. Amend Section 6, Chapter 333, Public Laws of one thousand nine hundred and twenty-nine (1929), by striking out the word "duplicate" in line 4 and line 5 following the word "of" and before the word "ten (10)" and inserting in lieu thereof the words "twenty-five (25)."

SEC. 5. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 6. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 294  CHAPTER 338

AN ACT TO REFUND TO MRS. JAMES E. COLTON THE AMOUNT OVERCHARGED HER FOR HER AUTOMOBILE LICENSE TAGS.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Auditor issue to Mrs. James E. Colton of Wake County the proper warrant in the sum of Twenty-six and 25/100 ($26.25) Dollars, the same being the amount paid by Mrs. James E. Colton in excess of the legal rate for license tags for her automobile.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.
S.B. 318  CHAPTER 339

AN ACT TO IMPROVE THE SANITARY CONDITIONS OF THE MANUFACTURE OF BEDDING.

The General Assembly of North Carolina do enact:

SECTION 1. Definitions. As used in this Act:

The word "mattress" means: Any mattress, upholstered spring, comforter, pad, cushion or pillow to be used in reclining or sleeping. This Act shall not apply to any mattress smaller than 12 inches in its greatest dimension.

The word "person" means: Any individual, corporation, partnership, or association.

The term "new material" means: Any material which has not been used in the manufacture of another article or used for any other purpose.

The term "previously used material" means: (a) Any material which has been used in the manufacture of another article or used for any other purpose; (b) any material made into thread, yarn, or fabric, and subsequently torn, shredded, picked apart, or otherwise disintegrated.

The word "sell" or "sold" shall, in the corresponding tense, include: sell, offer to sell, or deliver or consign in sale, or possess with intent to sell, deliver or consign in sale.

Possession of one or more articles covered by this Act when found in any store, warehouse or place of business, other than a private home, hotel or other place where such articles are ordinarily used, shall constitute prima facie evidence that the article or articles so possessed are possessed with intent to sell, and in violation of this Act.

All words shall include plural and singular, masculine and feminine, as the case demands.

SEC. 2. Sterilization. No person shall in making, remaking or renovating a mattress for another person, use any previously used material which, since last used, was not sterilized by a process approved by the State Health Officer.

No person shall sell a used mattress unless sterilized, since last used, by a process approved by the State Health Officer; but nothing in this Act shall be construed or interpreted as preventing a sale by an executor or administrator of the mattresses of a decedent.

A detailed drawing and description of any sterilizing apparatus and process to be used under this Act shall be submitted to the State Health Officer who shall, if the process effectively sterilizes, approve such process and give the person submitting it a dated Sterilizing License expiring at the...
Sterilizing license at $50.

Dating used mattresses.

Tagging.

Contents of tag.

Misleading statements forbidden.

Mill floor sweepings.

Felt.

Defacing tag forbidden.

State Health Officer to furnish stamps.

Price of.

Bedding Law Fund.

end of the calendar year in which issued, and the fee for which shall be fifty dollars a year.

Any person who receives a mattress for renovation shall keep attached thereto, from the time received, a tag on which is written the date of receipt and the name and address of the owner.

SEC. 3. Tagging. No person shall sell a mattress to which is not securely sewed by at least two edges, a cloth or cloth-backed tag at least two inches by three inches in size, to which has been affixed the adhesive stamp provided in Section Five.

Upon said tag shall be legibly stamped or printed with ink in English, (a) the name of the material or materials used to fill such mattress; (b) the name and address of the maker or vendor of the mattress; (c) in letters at least one-eighth inch high, the words "Made of New Material," if such mattress contains no previously used material; or the words "Made of Previously Used Material," if such mattress contains any previously used material; or the Word "SECONDHAND" on any mattress which has been used but not remade.

Nothing likely to mislead shall appear on said tag and it shall contain all statements required by this Act, and shall be sewed to the outside covering of every mattress being manufactured, before the filling material has been inserted.

Material known in the cotton waste trade as "sweeps" or "oily sweeps" shall be named "mill floor sweepings" on the tag required by this Act, and shall not be used unless previously sterilized by a process approved by the State Health Officer.

The name "felt" shall not be used unless the material has been carded in layers by a garnet machine.

SEC. 4. No person, other than a purchaser for his own use, shall remove from a mattress, or deface or alter the tag or stamp required by this act.

SEC. 5. Enforcement funds. The State Health Officer is hereby charged with the administration and enforcement of this act, and he shall provide specially designed adhesive stamps for use under Section Three. Upon request he shall furnish no less than one thousand said stamps to any person paying in advance twenty dollars per thousand stamps. State institutions engaged in the manufacture of bedding for their own use or that of any other State institution shall not be required to pay a fee for such stamps as they may use.

All money collected under this act shall be paid to the State Health Officer, who shall place all such money in a special "Bedding Law Fund" which is hereby created and specifically appropriated to the State Board of Health, solely
for expenses in furtherance of the enforcement of this act. The State Health Officer shall semi-annually render to the State Auditor a true statement of all receipts and disbursements under said fund, and the State Auditor shall furnish a true copy of said statement to any person requesting it.

SEC. 6. Enforcement. The State Board of Health, through its duly authorized representatives, is hereby authorized and empowered to enforce the provisions of this act.

Every place where mattresses are made, remade, renovated, sterilized, or sold, or where previously used material is sterilized under this act, shall be inspected by duly authorized representatives of the State Board of Health.

When an authorized representative of the State Board of Health has good evidence that a mattress is not tagged as required by this act, he shall have authority to open a seam of such mattress to examine the filling; and if unable, after such examination, to determine if the filling is of the kind stated on the tag, he shall have power to examine any purchase records necessary to determine definitely the kind of material used in such mattress, and he shall have power to seize and hold for evidence any mattress or material made, possessed, or offered for sale contrary to this act.

SEC. 7. Licenses. No person, except for his own use, shall make, remake or renovate mattresses until he has secured a license from, and has paid to, the State Health Officer an annual inspection fee of fifty dollars. The license so issued shall be valid until the end of the calendar year in which issued, or until voided for violation of this act.

The State Health Officer may revoke and void the aforesaid license of any person convicted of violating this act; and such person shall not make, remake, renovate, or sell a mattress until he has paid another Inspection Fee of Fifty Dollars, whereupon the State Health Officer shall issue a new license to said person. This section shall not apply to blind persons engaged in making, remaking or renovating mattresses.

SEC. 8. Unit of offense. Any person who fails to comply with any provision of this act, or who counterfeits the stamp provided in Section Five, shall be guilty of a violation of this act. Each stamp so counterfeited, and each mattress made, remade, renovated, or sold contrary to this act shall be a separate violation.

SEC. 9. If any person submits reasonable proof to any officer, or a representative of the State Board of Health, it shall be the duty of said officer or representative of the State Board of Health to swear out a warrant against the offender.

SEC. 10. Penalty. A person who violates this act shall, upon conviction thereof, be fined not less than ten nor more than
Valid parts of Act upheld.

Conflicting laws repealed.

Effective July 1, 1933.

Certain exceptions.

Fifty Dollars, or imprisoned in the County jail not to exceed thirty days.

Sec. 11. If any of the provisions of this act are unconstitutional, the remaining provisions shall be given full force and effect.

Sec. 12. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 13. This act shall become effective July 1, 1933, provided, however, that any official linen or muslin labels or tags issued by the State Board of Health prior to July 1, 1933, may be used after July 1, 1933, in lieu of the tags and stamps provided for in this act.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 376

CHAPTER 340

AN ACT TO AMEND CHAPTER THREE HUNDRED TWENTY-FIVE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE RELATING TO THE CERTIFICATION OF PURE BRED CROP SEEDS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter three hundred and twenty-five of the Public Laws of one thousand nine hundred and twenty-nine be amended by inserting between Section six and Section seven the following:

"Sec. 6-1/2. That it shall be a misdemeanor, punishable by fine or imprisonment in the discretion of the court, for any person, firm, association, or corporation, selling seeds, tubers, plants, or plant parts in North Carolina, to use any evidence of certification, such as a blue tag or the word 'certified' or both, on any package of seed, tubers, plants, or plant parts, nor shall the word 'certified' be used in any advertisement of seeds, tubers, plants, or plant parts, unless such commodities used for plant propagation shall have been duly inspected and certified by the agency of certification provided for in this act, or by a similar legally constituted agency of another state or foreign country."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.
S.B. 404  CHAPTER 341

AN ACT TO AMEND CHAPTER 156, PUBLIC LAWS OF 1921, RELATING TO DEPARTMENT FOR INEBRIATES AT THE STATE HOSPITAL AT RALEIGH, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 156, Public Laws of 1921, Section 7, be amended by adding at the end thereof the following: "Provided that, if in the course of care and treatment of said inebriates it develops that they have criminal, mental, or other symptoms indicating they can not be properly taken care of in this department, the Superintendent of the Hospital is hereby authorized to transfer such patients to any other Department under his care, that, in his opinion, the circumstances may justify."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 410  CHAPTER 342

AN ACT TO AMEND SECTION ONE OF CHAPTER 265 OF THE PUBLIC LAWS OF 1929 AND SECTION 6185 OF CONSOLIDATED STATUTES IN ORDER TO MAKE PROVISION FOR THE CARE OF THE NEGRO FEEBLEMINDED.

The General Assembly of North Carolina do enact:

SECTION 1. That Section One of Chapter Two Hundred and Sixty-Five of the Public Laws of Nineteen Hundred and Twenty-Nine be and the same is hereby amended by inserting after the word "insane" in line six of said section, a "comma" and the words "epileptic, feebleminded."

SEC. 2. That Section Six Thousand One Hundred Eighty-Five of Consolidated Statutes be and the same is hereby amended by striking out the period at the end of said section and by adding a "comma" and the following words:

"with the exception that the State Hospital at Goldsboro shall admit feebleminded negroes, under such rules and regulations as the Hospital Board and the Superintendent may prescribe, in such numbers as the capacity and the appropriations to the Hospital will permit."
S.B. 457  CHAPTER 343
AN ACT TO PREVENT THE MISBRANDING OF MILK OR CREAM.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any person, firm, association or corporation to sell or offer for sale in any city, county, or other unit of local government which has adopted the Public Health Service Milk Ordinance, or within one mile of the boundaries thereof, milk or cream in any container, bottle, or can bearing any legend, letter or symbol likely to be misleading, or indicating that such milk or cream has been graded, unless said milk or cream does conform in every respect with the requirements of said Public Health Service Milk Ordinance.

SEC. 2. Any person violating the provisions of this act is guilty of a misdemeanor, and upon conviction shall be subject to a fine of not more than $50.00, nor less than $10.00.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 460  CHAPTER 344
AN ACT TO AMEND CHAPTER 122, PUBLIC LAWS OF 1927, ARTICLE 3, SECTION 15, SUB-SECTION F, RELATING TO TRANSFER OF TITLE AND LICENSE TO MOTOR VEHICLES AS UPON INHERITANCE, DEVISE OR BEQUEST.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 122, Public Laws of 1927, Article 3, Section 15, Sub-section (f), be amended by striking out the words "as upon inheritance, devise or bequest," in line three of said section and adding at the end thereof the following:

"In the event of transfer, as upon inheritance, devise or bequest, the Department shall, upon receipt of a certified copy of a will, letters of administration and/or a certificate from the Clerk of the Superior Court showing that the motor
vehicle registered in the name of the decedent owner has been assigned to his widow as a part of her year's support, transfer both title and license as provided in Sub-section (d)."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 482  CHAPTER 345

AN ACT TO PAY WILLARD R. COX FOR STATE BOND STOLEN FROM HIM, PROVIDED INDEMNITY IS Furnished TO SECURE THE STATE OF NORTH CAROLINA AGAINST LOSS.

Whereas, Willard R. Cox was the owner of certain bonds of the State of North Carolina and which bonds were stolen from him by parties unknown, and whereas, all of said bonds were recovered except one bond No. B. 88348 in the sum of $1000.00, and which bond matured July 1, 1931, and has not been presented for payment and notice having been given to the Treasurer of the State of North Carolina as to the said bond having been stolen, and

Whereas, it appears that said bond has been stolen or destroyed, and

Whereas, there is no authority in the law of North Carolina for the payment of such a bond, and it is just and fair that said bond be paid to the rightful owner of same, Now, Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the said Treasurer is authorized and directed to pay Willard R. Cox the sum of $1200.00 covering stolen $1000.00 Highway 4% Bond No. 88348 that matured July 1, 1931, and unpaid interest coupons amounting to $140.00, and $60.00 accrued interest from date of due payment to January 1, 1933, provided satisfactory indemnity in double the amount of said bond is furnished the said Treasurer to protect the State against any loss that might arise from the payment of said bond and interest.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.
S.B. 507  
CHAPTER 346
AN ACT TO AMEND SECTION 1908 CONSOLIDATED STATUTES OF NORTH CAROLINA PERTAINING TO THE LEASING OF OYSTER AND CLAM BOTTOMS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1908 of the Consolidated Statutes of North Carolina be amended by striking out the words in line three "one dollar per acre," and inserting in lieu thereof "fifty cents per acre," and further amend said section by striking out the words "two dollars per acre" in line four and inserting in lieu thereof "one dollar per acre."

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 516  
CHAPTER 347
AN ACT SUPPLEMENTAL TO AND AMENDATORY OF HOUSE BILL NO. 158, RATIFIED MARCH 13, 1933, RELATING TO METHODS OF SALE OF PROPERTY UNDER TAX LIENS.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 158, ratified March 13, 1933, and relating to methods for sale of property under tax liens, be amended by adding to the end of Section 25 of said Act the following: "Provided, that in so far as the provisions of this Act relate to cases of delinquent taxes outstanding at the time of the passage of said Act, where no foreclosure action has been instituted, all of the reports required to be made by the officer having control of the collection of such delinquent taxes, as well as all notices required by such officer to be given to delinquent taxpayers and all other duties required by said Act to be performed by said officer within the thirty-day period mentioned in Section 12 of said Act, shall be made, given, and performed at any time on or before November 1, 1933."

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.
S.B. 520  CHAPTER 348

AN ACT TO AMEND SENATE BILL NUMBER TEN, THE SAME BEING AN ACT TO PROVIDE A METHOD FOR THE READJUSTMENT OF THE INDEBTEDNESS OF COUNTIES AND MUNICIPALITIES WITH CREDITORS AND HOLDERS OF SECURITIES, RATIFIED THE THIRD DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Finance Committee Substitute Bill for Senate Bill Number Ten of the Session of one thousand nine hundred thirty-three be and the same is hereby amended by inserting after the words "an agreement with its creditors upon a debt settlement plan" in section eight thereof the words "as provided in this Act."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 527  CHAPTER 349

AN ACT TO AMEND SECTION 867 OF THE CONSOLIDATED STATUTES OF 1919 RELATING TO THE WRIT OF MANDAMUS AND ITS ISSUANCE IN CASES OF COUNTIES, CITIES AND OTHER POLITICAL SUBDIVISIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 867 of the Consolidated Statutes of 1919 be, and the same is, hereby amended by adding the following:

"Provided that in all applications seeking a writ of mandamus to enforce a money demand on actions ex contractu against any county, city, town or taxing district within the State, the applicant shall allege and show in the complaint that the claim or debt has been reduced to a final judgment establishing what part of said judgment, if any, remains unpaid, what resources, if any, are available for the satisfaction of the judgment, including the actual value of all property sought to be subjected to additional taxation and the necessity for the issuing of such writ."

C. S. 867, amended.

S. B. No. 10, Public Laws 1933, amended, as to debt settlement plans of local units.

Conflicting laws repealed.

Mandamus against local units to enforce collection of judgments.

Allegations and proof.
Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 354  CHAPTER 350

AN ACT TO AMEND CHAPTER 87, PUBLIC LAWS OF 1921, RELATING TO COOPERATIVE ORGANIZATIONS, PERMITTING SUBSIDIARY ORGANIZATIONS, AND PERMITTING A LIMITED DEALING WITH PRODUCTS OF NON-MEMBERS.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 87, Public Laws of 1921, be and the same is hereby amended by adding the following Sections:

"Section 26. Nothing in this chapter shall prevent an association organizing, forming, operating, owning, controlling, having an interest in, owning stock of, or being a member of any other corporation (hereinafter referred to as a subsidiary corporation) from including or having included in the charter or by-laws of such subsidiary corporation provisions for the control or management of said subsidiary corporation by such association to such extent as shall by votes of the Board of Directors of such association, and the majority of the stockholders of such subsidiary corporation, be declared to be for the best interests of said association and said subsidiary corporation respectively. Such provisions may be so included in any such charter or by-laws and may by way of illustration, but not of limitation, include the following:

1. Representation of said association on the Board of Directors or other governing body of said subsidiary corporation, upon such terms as may be deemed advisable.

2. Ownership by an association of an interest or interests in a subsidiary corporation represented by stock of any class thereof, or otherwise, to such extent and upon such terms, and with such voting power, as may be deemed advisable.

3. Participation by said association in the profits of such subsidiary corporation to such extent and upon such terms as shall be deemed advisable."

SEC. 2. That Section 4, Chapter 87, Public Laws of 1921, be amended by adding immediately after the words "products of its members" the phrase "and other farmers."
SEC. 3. That Sub-section (a), Section 6, Chapter 87, Public Laws of 1921 (Sub-section (a), Section 5259-x, North Carolina Code 1931) be amended by adding after the words “agricultural products produced or delivered to it by its members” the clause “and other farmers;” and by striking out the following sentence at the end of said Sub-section (a); “No Association, however, shall handle the agricultural products of any non-member,” and by adding in lieu of said sentence, at the end of said Sub-section, the following: “An association organized hereunder shall not deal in the products of non-members to an amount greater in value than such as are handled by it for its members.”

SEC. 4. That Sub-section (b) of Section 6, Chapter 87, Public Laws of 1921 (Sub-section (b), Section 5259-x, North Carolina Code 1931) be amended by adding at the end of said Sub-section (b) the words “and other farmers who deliver agricultural products to the Association.”

SEC. 5. This Act shall be in full force and effect from and after the date of its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.B. 1298

CHAPTER 351

AN ACT TO AMEND SENATE BILL 180, PUBLIC LAWS OF 1933, ENTITLED “AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES,” RATIFIED THE 27TH DAY OF MARCH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 180, the same being entitled “An Act to Allow the Counties, Municipalities and Other Governing Agencies to Refund Tax Sales Certificates,” ratified the 27th day of March, 1933, be, and the same is, hereby amended by inserting the word “Cleveland” after the word “Alleghany” and before the word “Gaston,” in line five, in section fourteen of said bill. The purpose of this amendment being to make it optional with the governing bodies of Cleveland County as to whether or not they shall operate under the provisions of said Senate Bill No. 180.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.
S.B. 268  

CHAPTER 352

AN ACT TO PROVIDE FOR THE APPLICATION OF CERTAIN FUNDS TO INDEBTEDNESS FOR CARE AND MAINTENANCE OF INMATES AND PATIENTS AT STATE HOSPITALS AND CHARITABLE INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever any funds shall be placed or deposited with the officials of any State Hospital or other charitable institution by or for any patient or inmate thereof, and the person by or for whom such deposit is made dies while a patient or inmate of such State Hospital or other charitable institution or who shall leave such institution and at the time of such death, or departure, such patient or inmate is indebted to said hospital or other charitable institution for care and maintenance while such patient or inmate, the board of directors or trustees of such State Hospital or other charitable institution are hereby authorized, empowered and directed to apply such deposit, or so much thereof as may be necessary, and which may remain in their hands unclaimed for the space of three years after such death or departure on and in satisfaction of the indebtedness of such patient or inmate, to said State Hospital or other charitable institution for said care and maintenance. If the whole of such amount so on deposit shall not be required or necessary for the payment in full of such indebtedness for such care and maintenance, the remainder shall continue to be held by said officials, and paid out and applied as may be by law required.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.B. 393  

CHAPTER 353

AN ACT TO AMEND SECTION 2808 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO MUNICIPAL LIGHT AND WATER PLANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand eight hundred and eight of the Consolidated Statutes of North Carolina, as amended by Chapter 285 Public Laws 1929, and as amended by House Bill No. 451, ratified March 10, 1933, be and the same is hereby amended by striking out the first sentence of section three thereof, to-wit, the words, "The governing body
of such board or body which has the management and control of the waterworks system in charge shall fix such uniform rates for water as is deemed best," and inserting in lieu thereof the following:

"The governing body, or such board or body which has the management and control of the waterworks system in charge, may fix such uniform rents or rates for water or water service as will provide for the payment of the annual interest on existing bonded debt for such waterworks system, for the payment of the annual installment necesssary to be raised for the amortization of the debt, and the necessary allowance for repairs, maintenance, and operation, and when the city shall own and maintain both waterworks and sewerage systems, including sewage disposal plants, if any, the governing body shall have the right to operate such system as a combined and consolidated system, and when so operated to include in the rates adopted for the waterworks a sufficient amount to provide for the payment of the annual interest on the existing bonded debt for such sewerage system or systems, for the payment of the annual installment necessary to be raised for the amortization of such debt, and the necessary allowance for repairs, maintenance and operation:" Provided, the provisions of this Act shall not apply to Haywood County or municipalities therein, or to Transylvania and Ashe Counties or municipalities located therein, or to Mecklenburg County and towns and cities therein.

Sec. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 412

CHAPTER 354

AN ACT TO AMEND SECTION 1179 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PAYMENT OF DIVIDENDS BY CORPORATIONS AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Section 1. That Section one thousand one hundred and seventy-nine of the Consolidated Statutes of North Carolina, as amended by Chapter 121, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the period after the word "assets" in line four of said amendment of one thousand nine hundred and twenty-seven, and placing in lieu thereof a semi-colon, and adding the following: "Provided, further, that any corporation, other
than a public service corporation, which is a member of a partnership may declare and pay dividends from the surplus or net profits arising from its business when the sum of the corporation's separate debts, whether due or not, and that part of the partnership debts which is the same proportion of all the partnership debts, whether due or not, as the corporation's interest in the partnership assets is of all such assets, does not exceed two-thirds of the corporation's assets, and in such calculation the amount of its interest in the partnership assets shall be considered assets of the corporation."

SEC. 2. That Article five of Chapter twenty-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding a new section to be known as section one thousand one hundred and seventy-nine (a), as follows:

"Sec. 1179(a). Any corporation created under this Chapter which is a member of a partnership may have its interests in such partnership managed, and may be engaged in or have charge of the management and affairs of such partnership, by and through any of its officers, directors, stockholders, agents and servants, and no such person acting as manager of the interests of any corporation in such partnership, or engaged in or having charge of the management and affairs of such partnership, whether as executive, member of an executive committee or board, employee or otherwise, shall be personally subject to any liability for the debts of such partnership or such corporation."

SEC. 3. That all laws and clauses of laws in conflict here- with are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 513
CHAPTER 355
AN ACT TO AMEND CHAPTER 129 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND ACTS AMENDATORY THEREOF IN RELATION TO THE DISTRIBUTION OF STATE LAWS, JOURNALS, DOCUMENTS, REPORTS AND PUBLICATIONS TO THE LIBRARY OF THE UNIVERSITY OF NORTH CAROLINA.

Whereas, the Library of the University of North Carolina at Chapel Hill has been designated by the Social Science Research Council and the American Library Association, two national organizations, as the regional center of the entire
Southeast for national, state and municipal public documents; and,

Whereas, this Library has perhaps the most extensive collection of North Carolina State and municipal documents in existence; and,

Whereas, this Library is a United States depository for the documents of the Federal Government; and,

Whereas, this Library is handicapped in acquiring the documents of states and municipalities outside of North Carolina for lack of documents to offer in return; now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That Section 7661 of Consolidated Statutes be amended by adding at the end thereof a paragraph to read as follows: The Secretary of State shall furnish the Library of the University of North Carolina at Chapel Hill twenty-five copies, in addition to all now furnished, of the Public, Public-Local, and Private Laws, of the House and Senate Journals, legislative documents and all reports and publications of the State of North Carolina and its several agencies, institutions and departments, for use in exchange with other Southern states, municipalities and institutions and with a selected list of states outside of the South. Provided that no re-printing of the Public, Public-Local, and Private Laws, of the House and Senate Journals, legislative documents and reports and publications of the State of North Carolina and its several agencies, institutions and departments shall be made to comply with the provisions hereof.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 546 CHAPTER 356

AN ACT RELATING TO APPEALS FROM LEVIES AND ASSESSMENTS FOR TAXATION OF UNLISTED PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section 10 and sub-section 11 of Section 521 of the Machinery Act of nineteen hundred and thirty-three shall apply to and become effective in all matters relating to levy and assessments for taxation under section 521 of Chapter 344 of the Public Laws of North Carolina of 1929, Section 521, of Chapter 428 of the Public Laws of North Carolina of 1931.
SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 4th day of May, A. D. 1933.

S.B. 458  CHAPTER 357
AN ACT TO AMEND THE NORTH CAROLINA GAME LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That the office of State Game Warden and the office of the Commissioner of Inland Fisheries are hereby abolished. The Board of Conservation and Development may appoint a person of scientific training and experience in the propagation and preservation of fish and game, who shall carry out the duties now prescribed for the State Game Warden and Commissioner of Inland Fisheries, and whose salary shall not exceed three thousand dollars ($3,000.00) per year.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after June 30th, 1933.
Ratified this the 4th day of May, A. D. 1933.

S.B. 615  CHAPTER 358
AN ACT TO AMEND COMMITTEE SUBSTITUTE FOR SENATE BILL 525, KNOWN AS THE BEVERAGE CONTROL ACT OF ONE THOUSAND NINE HUNDRED AND THIRTY THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 21 of Committee Substitute Bill 525, known as the Beverage Control Act of One thousand nine hundred and thirty-three, be amended by adding at the end thereof the following:

"No license shall be issued for the sale of beverages enumerated in Section 2 of this act within one mile of Pineland Junior College."

SEC. 2. That this act shall be in force and effect from and after its ratification.
Ratified this the 4th day of May, A. D. 1933.
H.B. 920  CHAPTER 359

AN ACT TO AMEND SECTION 220 (b) CONSOLIDATED STATUTES OF 1919, VOL. 3, AS AMENDED, SO AS TO LIMIT THE INVESTMENTS OF BANKING CORPORATIONS IN THE SECURITIES OF AFFILIATED OR SUBSIDIARY CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 220 (b) Consolidated Statutes of 1919, Vol. 3, be and the same is hereby amended by changing the colon after the word "dollars" and before the word "provided" in said Section to a period, and by striking out in said Section as amended the following:

"Provided, that nothing in this section shall prevent the investing by a bank of fifty per cent of its unimpaired capital and permanent surplus in the stock or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home: Provided, further, however, that the Commissioner of Banks may, in his discretion, authorize banks located in cities having a population of more than five thousand, according to the latest United States census, to invest an amount greater than fifty per cent of its unimpaired capital and permanent surplus in the stocks or bonds of a corporation owning the land, building or buildings occupied by such bank as its banking home."

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1144  CHAPTER 360

AN ACT TO AMEND SECTION 16 (a), CHAPTER 122, PUBLIC LAWS OF 1927, TO ALLOW DEALERS TO OPERATE WRECKERS ON DEALERS' LICENSE TAGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen (a), chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-seven, be and it is hereby amended by adding after the word "vehicle" and before the word "upon" in line two of said section the words "or any vehicle known as a wrecker and owned by a dealer."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
SEC. 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 4th day of May, A. D. 1933.

H.B. 1166  CHAPTER 361
AN ACT TO AMEND SECTION 1802 OF THE CONSOLIDATED STATUTES RELATING TO THE COMPETENCY OF TESTIMONY OF WIFE AGAINST HER HUSBAND, IN CRIMINAL PROSECUTIONS FOR THE ABANDONMENT AND NON-SUPPORT OF CHILDREN.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred two, of the Consolidated Statutes, be and the same is hereby amended by inserting the words "and/or the support of his children" after the word "support" where said word occurs in line twelve of said section.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 4th day of May, A. D. 1933.

H.B. 1192  CHAPTER 362
AN ACT TO AMEND CHAPTER TWO HUNDRED SEVENTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS BY ADDING FRANKLIN COUNTY AFTER THE WORDS HYDE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and seventy-three of the acts of one thousand nine hundred and twenty-nine be amended by adding Franklin County after the words Hyde County in said section two of chapter two hundred and seventy-three, acts one thousand nine hundred and twenty-nine.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect after its ratification.
Ratified this the 4th day of May, A. D. 1933.
H.B. 1201  CHAPTER 363

AN ACT TO AMEND SECTION 962 OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER FIFTEEN OF THE PUBLIC LAWS OF 1929 BY ADDING ANOTHER PARAGRAPH TO SAID SECTION.

The General Assembly of North Carolina do enact:

SECTION 1. That section 962 of the Consolidated Statutes of 1919, as amended, be amended by adding another paragraph to read as follows: That this section shall also apply to incompetent or insane persons, and it shall be the duty of any person or corporation having in its possession $300.00 or less for any minor child or indigent child, or incompetent or insane person to pay same in the office of the Clerk of the Superior Court, and the Clerk of the Superior Court is hereby authorized and empowered to disburse the sum thus paid into his office, upon his own motion or order, without the appointment of a guardian.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1208  CHAPTER 364

AN ACT TO AMEND SECTION 5960 OF THE CONSOLIDATED STATUTES RELATING TO ABSENTEE VOTING, (APPLICABLE ONLY TO GRAHAM, JACKSON, RUTHERFORD AND SWAIN COUNTIES).

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand nine hundred and sixty of the Consolidated Statutes be amended by adding at the end thereof the following:

"Provided, that where an absentee ballot has been delivered to the registrar of the precinct by mail or otherwise, it shall be unlawful for the said absentee voter to recall the same either before or on the day of election, even if he should be in the said county on the day of election and desires to vote in person."

SEC. 2. That the provisions of this act shall only apply to the counties of Graham, Jackson, Rutherford and Swain.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.
H.B. 1306

CHAPTER 365

AN ACT TO AMEND SECTIONS 2694, 2696, 2697, 2699 AND 2702 OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC LIBRARIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and ninety-four of the Consolidated Statutes be and the same is hereby amended to read as follows:

"2694. Libraries established upon petition and popular vote. The governing body of any incorporated city or county, upon the petition of ten per cent of the registered voters thereof, shall submit the question of the establishment and/or support of a free public library to the voters at the next municipal election, the next general election, or at a special election. If a majority of the qualified votes cast on said question be in the affirmative, the Board of Aldermen or Town Commissioners or Board of County Commissioners shall establish the library or reading room and levy and cause to be collected as other general taxes are collected a special tax of not more than ten cents or not less than three cents on the hundred dollars of the assessed value of the taxable property of such city, town or county. The fund so derived shall constitute the library fund, and shall be kept separate from the other funds of the city, town or county to be expended exclusively upon such library. In lieu of establishing a library by vote of the people as above provided, the governing body of any city, town or county may establish such a library upon petition as above provided and maintain the same by a special tax not less than that provided in this section. When such library has been established by either method as above provided, it may be abolished only by a vote of the people."

SEC. 2. That section two thousand six hundred and ninety-six of the Consolidated Statutes be and the same is hereby amended by inserting after the word "appointees" in line twenty-one of said section the following: "Provided, that after the ratification of this act no vacancies existing or occurring in the position of head librarian in such libraries shall be filled by appointment or designation of any person who is not in possession of a library certificate issued under the authority of this act."

SEC. 3. That article eight of chapter fifty-six of the Consolidated Statutes be and the same is hereby amended by inserting after section two thousand six hundred and ninety-six under said article eight the following new sections:
"2696(a). Library Certification Board. That the Secretary of the North Carolina Library Commission, the Librarian of the University of North Carolina, the President of the North Carolina Library Association and one librarian appointed by the executive board of the North Carolina Library Association shall constitute a library certification board who shall serve without pay and who shall issue librarian's certificates under reasonable rules and regulations to be promulgated by the board and a complete record of the transactions of said board shall be kept at all times.

"2696(b). Librarians now acting—temporary certificates. That the provisions of this act shall not be construed to affect any librarian at this time in his or her position. Such librarians as are now acting shall be entitled to receive a certificate in accordance with positions now held.

Upon the submission of satisfactory evidence that no qualified librarian is available for appointment, a temporary certificate, valid for one year, may be issued upon written application of the library board. Such certificate shall not be renewed or extended and shall not be valid beyond the date for which it is issued."

SEC. 4. That section two thousand six hundred and ninety-seven of the Consolidated Statutes be and the same is hereby amended to read as follows:

"2697. Annual report of trustees. The board of trustees shall make an annual report to the governing body of the city, town or county, stating the condition of their trust, the various sums of money received from the library fund and all other sources, and how much money has been expended; the number of books and periodicals on hand, the number added during the year, the number lost or missing, the number of books loaned out, and the general character of such books, the number of registered users of such library, with such other statistics, information and suggestions as it may deem of general interest."

SEC. 5. That section two thousand six hundred and ninety-nine of the Consolidated Statutes be and the same is hereby amended to read as follows:

"2699. Title to property vested in the city, town or county. All property given, granted, or conveyed, donated, devised or bequeathed to, or otherwise acquired by any city town or county for a library shall vest in and be held in the name of such city, town or county and any conveyance, grant, donation, devise, bequest or gift to or in the name of any public library board shall be deemed to have been made directly to such city, town or county."
SEC. 6. That section two thousand seven hundred and two of the Consolidated Statutes be and the same is hereby amended to read as follows:

"2702. Contract with existing libraries. The governing body of any city, town or county, when deemed best for the interest of the city, town or county, may in lieu of supporting and maintaining a public library, enter into a contract with and make annual appropriations of money to such library, associations or corporations as shall maintain a library or libraries, whose books shall be available without charge to the residents of such city, town or county, under such rules and regulations of said library, associations or corporations, as shall be approved by the governing body of such city, town or county. All money paid to such society or corporation under such contract shall be expended solely for the maintenance of such library, and for no other purpose. For the governing body of such library when contract has been made between city and county, the trustees shall be appointed proportionately to the funds provided for its support.

Nothing in this section shall be construed to abolish or abridge any power or duty conferred upon any public library established by virtue of any city or town charter or other special act, or to affect any existing local laws allowing or providing municipal aid to libraries."

SEC. 7. That following section two thousand seven hundred and two of the Consolidated Statutes a new section is hereby added as follows:

"2702(a). Combined counties. Where found to be more practicable, two or more adjacent counties may join for the purpose of establishing and maintaining a free public library under the terms and provisions herein above set forth for the establishment and maintenance of a free county library. In such cases the combined counties shall have the same powers and be subject to the same liabilities as a single county under the provisions of this act. The Board of County Commissioners of the counties which have combined for the establishment and maintenance of a free library shall operate jointly in the same manner as herein provided for the commissioners of a single county. Should any county at any time desire to withdraw from such combination, the said county shall be entitled to such proportion of the property as may have been agreed upon in the terms of combination at the time such joint action was taken."

SEC. 8. That all laws and clauses of laws, private, special or public, in conflict with the provisions of this act are hereby repealed.
SEC. 9. That this act shall be in full force and effect from and after its ratification.
Ratified this the 4th day of May, A. D. 1933.

H.B. 1346  CHAPTER 366
AN ACT TO AMEND SECTIONS TWELVE HUNDRED
AND SIXTY AND TWELVE HUNDRED AND SEV-
ENTY-SIX OF THE CONSOLIDATED STATUTES BY
INCLUDING HAYWOOD COUNTY WITHIN THE PRO-
VISIONS OF SAID SECTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve hundred and sixty of the
Consolidated Statutes be and the same is hereby amended by
adding the word "Haywood" in line five before the word
"Henderson:" Provided, however, that the county shall only
be liable for one-half fees to clerks, sheriffs and constables
serving process.

Sec. 2. That section twelve hundred and seventy-six of
Consolidated Statutes be and the same is hereby amended by
adding the word "Haywood" in line two, sub-section six, fol-
lowing the word "Gaston."

Sec. 3. That all laws and clauses of laws in conflict with
this act are hereby repealed.

Sec. 4. That this act shall be in full force from and after
its ratification.
Ratified this the 4th day of May, A. D. 1933.

H.B. 1372  CHAPTER 367
AN ACT TO AUTHORIZE THE COMMISSIONER OF
BANKS TO PAY OVER CERTAIN FUNDS OF THE
SCOTLAND NECK BANK, HELD BY HIM, FOR DIS-
TRIBUTION TO THE DEPOSITORS OF SAID BANK.

Whereas, on January 9th, 1929, the Scotland Neck Bank was
closed because of insolvency and thereafter settlement was
made with the creditors and depositors of said bank who held
over 95% of the total indebtedness of said bank, said settle-
ment being on a basis of three-fourths of the amount of the
respective claims held by said creditors and depositors; and
whereas, since said date the depositors and creditors of said
bank have received from the assets of the bank dividends
amounting to about 11% and have received from the directors
of said bank about 25% additional, making a total of 36%
received by the creditors and depositors of said bank; and,

Whereas, the Corporation Commission of North Carolina required the directors of said bank to deposit a guarantee fund of Three Thousand Eight Hundred Sixty-eight and 92/100 ($3,868.92) Dollars, an amount sufficient to pay in full all the depositors and creditors of said bank whose names appeared upon the books of said bank but who had not filed any claims and who did not join in the aforesaid agreement; and whereas, due notice was given for the filing of claims against said bank as required by law; and

Whereas, no claims have yet been filed against said guarantee fund, and no demands have been made against the Corporation Commission or upon the directors of the Scotland Neck Bank for any part of said guarantee fund, although more than three years have elapsed since said guarantee fund was created; and

Whereas, said guarantee fund has been paid by the Corporation Commission to Gurney P. Hood, Commissioner of Banks, and is now held by him; and

Whereas, by a procedure brought in the Superior Court of Halifax County by the depositors of said bank, Ennis Bryan has been appointed receiver by the Court to liquidate all the collateral which was held by the bank, and also all securities and guarantee fund put up by the directors; and

Whereas, the depositors of said bank who have never filed any claims would be reasonably entitled to receive from the assets of the bank only about eleven per cent (11%) of their deposits, or Four Hundred and Twenty-Five Dollars and Fifty-Eight cents ($425.58), leaving a balance of Three Thousand Four Hundred and Forty-Three Dollars and Thirty-Four cents ($3,443.34) in said guarantee fund; Now Therefore

The General Assembly of North Carolina do enact:

SECTION 1. That Gurney P. Hood, Commissioner of Banks of North Carolina, be, and he hereby is authorized and directed to pay over to Ennis Bryan, the receiver for the depositors of the Scotland Neck Bank, the said sum of Three Thousand Four Hundred and Forty-Three Dollars and Thirty-Four cents ($3,443.34) to be by him paid and distributed pro rata to all those depositors of the Scotland Neck Bank, or their assigns, whose claims have been filed and allowed according to law.

SEC. 2. That upon payment of the said Three Thousand Four Hundred Forty-Three Dollars and Thirty-Four cents ($3,443.34) to the said Ennis Bryan, Receiver, the said Gurney P. Hood, the Commissioner of Banks, shall be relieved and discharged from all liabilities of any kind for or in respect to the amount so paid.
SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed in so far as they conflict with this act.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1383   CHAPTER 368

AN ACT TO AMEND HOUSE BILL 451, RATIFIED MARCH 10, 1933, BY EXEMPTING CALDWELL COUNTY FROM THE PROVISIONS OF THE ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number 451, ratified March 10, 1933, amending Section 2808 of the Consolidated Statutes of North Carolina be amended by inserting after Section one of said House Bill 451 an additional section to be numbered Section 2(a) to read as follows:

"Provided, that this act shall not apply to Caldwell County."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1452   CHAPTER 369

AN ACT TO PROHIBIT THE SALE OF BEER, WINE, OR OTHER INTOXICATING LIQUORS WITHIN ONE AND ONE-HALF MILES OF GUILFORD COLLEGE.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful to sell, or offer for sale, any beer, wine, or other intoxicating beverages within one and one-half miles of the Administration Building of Guilford College.

SEC. 2. No act of this General Assembly, whereby any of the prohibition laws existing in the State have been repealed or modified or relaxed, shall have any application to the territory above described.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.
CHAPTER 370

AN ACT TO PROHIBIT THE SALE OF BEER, WINE, OR OTHER INTOXICATING LIQUORS WITHIN ONE AND ONE-HALF MILES OF OAK RIDGE MILITARY INSTITUTE.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful to sell or expose for sale any beer, wine, or other intoxicating liquor, within one and one-half miles of the Administration Building of Oak Ridge Military Institute in Guilford County.

SEC. 2. No act of the General Assembly, whereby any of the existing prohibition laws of the State have been repealed, shall have any application to the territory above described.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

CHAPTER 371

AN ACT SUPPLEMENTAL TO HOUSE BILL 914, KNOWN AS "THE MACHINERY ACT OF 1933," RATIFIED APRIL 3, 1933, RELATIVE TO THE RELIEF OF INDIGENGENT RESIDENTS OF NASH COUNTY AND THE CITY OF ROCKY MOUNT.

The General Assembly of North Carolina do enact:

SECTION 1. That section three hundred four, sub-section five A, of the Machinery Act of one thousand nine hundred and thirty-three, be amended by adding at the end of said section the following: "Provided, further, that the provisions of this act shall not be construed to prevent the governing boards of the counties, cities, and towns from making, and they are authorized to make, special contracts with hospitals for operations or hospitalization rendered or to be rendered to the sick, afflicted or indigent residents of the county or municipality, who are or are likely to become public charges."

SEC. 2. That this act shall apply only to Nash County and the City of Rocky Mount.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.
H.B. 1497  

CHAPTER 372

AN ACT TO AMEND ARTICLE IV, SECTION 400 OF HOUSE BILL NUMBER 914 ENTITLED, "AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY, REAL, PERSONAL AND MIXED, AT ITS TRUE VALUE IN MONEY."

The General Assembly of North Carolina do enact:

SECTION 1. Strike out the word "Craven" in Article four, section four hundred, sub-section one, in next to the last line thereof between the words "Rockingham and Martin."

SEC. 2. That the Board of County Commissioners of Craven County shall, on or before the first Monday in June, nineteen thirty-three, meet and determine whether or not the real estate of said County shall be revalued by horizontal reduction or increase or by the appointment of assessors and appraisers as provided in article four, section four hundred, sub-section one.

SEC. 3. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed in so far as they conflict with this act.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

H.B. 1506  

CHAPTER 373

AN ACT CREATING AN AGRICULTURAL AND BREEDERS' ASSOCIATION FOR THE COUNTY OF McDOWELL ON APPROVAL BY THE VOTERS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby created an Agricultural and Breeders' Association Commission for the County of McDowell to consist of three members to have and exercise the power and authority hereinafter set forth, and which Commission hereby established shall for the first term consist of the following citizens of McDowell and Burke Counties, North Carolina, to--wit:

J. Q. Gilkey, Chairman, of McDowell County, and C. E. Kistler of Burke County and R. J. Noyes of McDowell County.

The term of office of said Commissioners shall be for a period of six years from the date of the ratification of this act and their successors in office shall be appointed by the Legislature for a like term: Provided, however, that any vacancies
Qualifications as to residence.

Salaries of Commission members.

Secretary.

Assistants.

Designation of Commission.

Race tracks may be let by way of franchise.

Conditions.

Breeding of quality horses.

Financial responsibility.

Horse races under rules of Jockey Club.

occurring in said Commissioners by reason of resignation, death, inability to serve or otherwise then and in such event such unexpired term of office shall be filled by the remaining members of such commission: Provided, further, that at all times two members of such commission shall be residents of McDowell County, North Carolina.

The Chairman of the Commission shall receive as compensation the sum of eighteen hundred dollars per year and each member of the commission other than the Chairman shall receive as compensation the sum of three hundred dollars per year; and said commission shall have full power and authority to employ or otherwise secure in their discretion a secretary for the Commission, the salary of such Secretary to be designated by the Commission and also to employ or otherwise secure such legal and clerical assistance as the Commission shall deem necessary and all salaries and expenses of the Commission shall be borne and paid as hereinafter set out.

The Commission herein appointed shall be known and designated as the McDowell County Agricultural and Breeders' Association Commission and shall exercise its authority and act both generally and specially by and under such name.

Sec. 2. The Commission herein appointed shall have full power and authority to grant to any association duly incorporated under the laws of North Carolina a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:

Sub-sec. (a) No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,

Sub-sec. (b) That said corporation have sufficient capitalization and financial resources to satisfy the Commission that it is financially able to comply with all the rules and regulations of the Commission and is fully able to financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and,

Sub-sec. (c) That any corporation holding such a franchise, in the event it shall desire to conduct trotting, pacing or running horses, shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.
SUB-SEC. (d) That as a pre-requisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of McDowell County the following charges or fees:

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of McDowell County; and,

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of McDowell County for each day or part of day during which said corporation conducts races or racing, a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the sum of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

SUB-SEC. (e) In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be prorated among the holding franchises.

SEC. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course outside the corporate limits of the City of Marion, but inside the corporate limits of McDowell County and to conduct and to maintain therein horse races: Provided, however, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M., Eastern Standard Time, and that no person under the age of Twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is accompanied by his or her parent or guardian,
Pari-mutuel machines allowed.

Participation in betting allowed.

Life-time of franchise.

Not transferable without consent of Commission.

Rules and regulations by Commission.

Violations made misdemeanors.

Act submitted to McDowell County voters.

Time of election.

Ballots.

and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: Provided, however, that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Mutuel Machines and Appliances.

SUB-SEC. (a) Any franchise or privilege granted by the Commission to any corporation under the provisions of this act shall be and remain irrevocable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: Provided, however, that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.

SEC. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any Corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.

SEC. 5. That the provisions of this act shall become effective only when the same has been approved by the voters of McDowell County and the Board of Commissioners of said county is hereby authorized and directed to hold an election, within sixty days after the ratification of this act, at which time there shall be submitted to the qualified voters of McDowell County the question of creating an Agricultural and Breeders' Association Commission and allowing a race course to be constructed for horse racing in said county. At said election, those favoring such proposition shall vote a ballot on which shall be written or printed the words "For Race Course" and those not favoring such proposition shall vote a ballot on which shall be written or printed the words "Against Race Course." If a majority of the votes cast at said election shall be "For Race Course" then the provisions
of this act shall be in full force and effect, but if a majority of the votes cast be "Against Race Course," then the provisions of this act shall be null and void.

SEC. 6. That this act shall apply only to McDowell County, and when and if approved by the voters of said county, McDowell County shall be exempted from such provision of chapter 39 and article 34, sub-chapter 12 of chapter 82, of the Consolidated Statutes of North Carolina as may be in conflict therewith.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.

S.B. 363

CHAPTER 374

AN ACT TO AMEND SECTION THIRTY-FIVE (35), CHAPTER SIXTY (60) PUBLIC LAWS, 1931, TO PROVIDE A PROCEDURE FOR THE ADJUSTMENT AND SETTLEMENT OF VALID INDEBTEDNESS OF UNITS OF LOCAL GOVERNMENT WHEN IN DEFAULT.

The General Assembly of North Carolina do enact:

SECTION 1. Section thirty-five (35), Chapter Sixty (60), Public Laws, 1931, is hereby amended by adding at the end thereof the following:

One year after any unit shall have failed to remit the principal and/or interest due upon any valid indebtedness then outstanding, upon petition of the holders of fifty-one per centum of the indebtedness of the unit, the Director shall appoint an Administrator of Finance, by and with the consent of the Resident Judge of the district in which the unit is located, who, upon his appointment, shall have the authority hereinbefore in this section conferred upon the Administrator of Finance.

The petition shall disclose all facts and circumstances available in connection with the issue in default, including the names and addresses of all known holders of such issue, and, insofar as the petitioning holders, shall contain a consent to the filing of the petition.

The order shall be in such form as the Director and Judge may determine, to include, however, such facts as may appear from the petition to be the facts with respect to the issue in default. It shall show the consent of the Resident Judge to the appointment of the Administrator of Finance named in the order.
Immediately upon the filing of the petition and the entry of the order, which shall be done within ten days after the date the petition is filed with the Director, the Director, shall certify, over his hand and the seal of the Treasurer, the petition and order to the Superior Court of the County where the unit is located, if it be a unit other than the county, and to the Superior Court of the County, if the unit be a county. Upon receipt of the certified petition and order, it shall be the duty of the Clerk of the Superior Court to which certified to issue such notice as may be prescribed by the Director, and cause the same to be published in a newspaper of general circulation published in the State and in a journal approved by the Commission for "Notice of Sale" of evidences of indebtedness, once a week for four weeks, and issue a copy of such notice to all holders of the issue in default named in the petition. Such notice shall contain a provision requiring all holders of such issue to appear in person or through attorney, and disclose their name, address and amount of the issue held.

Upon the expiration of the period of publication hereinbefore prescribed, the cause shall be transferred by the Clerk of the Superior Court to the Civil Issue Docket of the Court, and the same shall thereafter stand upon such docket to be proceeded with as in other civil actions, but shall be placed upon the Trial Calendar at each term of the Court thereafter for the trial of Civil Actions until final action is entered by the Court at Term.

Any action taken in the cause shall be after notice issued and published as hereinbefore provided, but from any order entered, unless the holders of all of the issue in default shall have responded, shall remain open for a period of thirty days after the publication of the order as hereinbefore prescribed for publication of notice. If the holder of any amount of such issue in default shall, during said thirty-day period, file a petition for a modification or revocation of the order, said order shall not become effective until the petitioning holder or holders shall have been heard by the Court. If the order shall be, on such petition, modified or revoked, the order modifying or revoking the order shall become the order of the Court in the Cause.

Upon the notice hereinbefore prescribed and in the manner herein provided, the Court shall have authority to enter any order which shall be for the interest of the unit and the holders of the issue in default, but no order entered shall become finally operative until the expiration of the time hereinbefore provided for the filing of petitions for modification or revocation. Any order which is agreed to by the unit and
the holders of the issue in default may be entered at any time, but such order shall be likewise published, and unless agreed to by the holders of the entire issue in default, shall become operative only after the expiration of the period hereinbefore provided for the filing of petitions for modification or revocation, and the Court shall have authority, upon the filing of such a petition, to modify or revoke the order entered by agreement, which order then entered, shall thereupon become effective and operative.

The costs of all publications and of the issuance of all notices shall be paid by the Administrator of Finance, provided, however, that the holders of the issue in default filing the original petition shall advance the necessary cost, but shall be reimbursed by the Administrator of Finance upon the docketing of the cause upon the Civil Issue Docket of the Superior Court to which certified.

The Court, with the consent of the Director, for good cause shown, shall have the right to remove the Administrator of Finance appointed, and, with the consent of the Director, appoint another Administrator of Finance in his place. The Administrator of Finance appointed upon the institution of the cause or thereafter by the Court shall give such bond as shall be prescribed by the Director and the Resident Judge of the District. The compensation shall be fixed for the Administrator of Finance by the Director and the Resident Judge of the District and all costs shall be paid as provided in the first paragraph of this section. Until the final determination of the cause and the entry of an order finally discharging an Administrator of Finance, the Administrator of Finance shall have such powers and perform such duties as prescribed in the first paragraph of this section.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.
H.B. 446  

CHAPTER 375

AN ACT TO AMEND CHAPTER 122 OF THE PUBLIC LAWS OF 1927, AND AMENDATORY ACTS THERETO, PARTICULARLY CHAPTER 336 OF THE PUBLIC LAWS OF 1931, SO AS TO CHANGE THE RATES FOR AUTOMOBILES, TRUCKS, TRUCK-TRACTORS, TRAILERS, SEMI-TRAILERS, AND BUSES.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven, and acts amendatory thereof, particularly Chapter three hundred and thirty-six of the Public Laws of one thousand nine hundred and thirty-one, be and the same are hereby amended by striking out all of Article V of said Chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven, as amended, and substituting in lieu thereof a new Article V to read as follows:

ARTICLE V

Section 28. It shall be unlawful to operate upon the public highways of this State any motor vehicles, except the same shall be duly licensed according to the following schedules and classifications:

(a) PASSENGER VEHICLES

There shall be paid to the Department of Revenue annually, as of the first day of January, for the registration and licensing of passenger vehicles, fees according to the following classifications and schedules:

(1). Franchise bus carriers. Passenger motor vehicles operating under a franchise certificate issued by the Corporation Commission under Chapter fifty of the Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, for operation on the public highways of this State between fixed termini or over a regular route for the transportation of persons or property for compensation shall be classified as “Franchise Bus Carriers.”

(2). “U-Drive-It” passenger vehicles. Passenger motor vehicles used for the purpose of rent or lease to be operated by the lessee shall be classified as “‘U-Drive-It’ Passenger Vehicles.”

(3). “For Hire” passenger vehicles. Passenger motor vehicles engaged in the business of transporting passengers for compensation shall be classified as “‘For Hire’ Passenger Vehicles”; but this classification shall not include motor vehicles of seven-passenger capacity or less operated by the
owner where the cost of operation is shared by a neighbor fellow-workman between their homes and the place of regular daily employment.

(4). *Excursion passenger vehicles.* Passenger vehicles kept and used for the purpose of transporting persons on sightseeing or travel tours shall be classified as “Excursion Passenger Vehicles.”

(5). *Private passenger vehicles.* All other passenger vehicles not included in the above definitions shall be classified as “Private Passenger Vehicles.”

**SCHEDULE OF RATES**

(6). *Franchise bus carriers.* Franchise bus carriers shall pay an annual license tax of ninety cents per hundred pounds weight of each vehicle unit, and in addition thereto six per cent of the gross revenue derived from such operation: Provided, said additional six per cent shall not be collectible unless and until and only to the extent that such amount exceeds the license tax of ninety cents per hundred pounds; and Provided further, that franchise bus carriers operated between point or points within this State and point or points without this State shall be required to account as compensation for the use of the highways of this State and the special privileges extended such carriers by this State, in computing the six per cent tax, only on that proportion of the gross earnings which correspond to the proportion of mileage in this State as compared with the total mileage, but in no event shall the tax paid by such franchise bus carriers be less than ninety cents per hundred pounds weight for each vehicle. In computing said gross earnings, revenue derived from transportation of United States mail, or other United States Government services, shall not be included. All revenue, except as hereinbefore provided, collected by such franchise bus carriers, whether on fixed schedule routes or by special trips, shall be included in the gross income upon which said tax is based.

(7). “*U-Drive-It*” passenger vehicles. “*U-Drive-It*” passenger vehicles shall pay the following tax:

<table>
<thead>
<tr>
<th>Motorcycle Capacity</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 passenger capacity</td>
<td>$12.00</td>
</tr>
<tr>
<td>2 passenger capacity</td>
<td>15.00</td>
</tr>
<tr>
<td>3 passenger capacity</td>
<td>18.00</td>
</tr>
</tbody>
</table>

**Automobiles:**

One dollar and ninety cents per hundred pounds weight of each such vehicle.
(8). "For Hire" passenger vehicles. "For Hire" passenger vehicles shall be taxed at a rate of one dollar and ninety cents per hundred pounds of weight.

(9). Excursion passenger vehicles. Excursion passenger vehicles shall be taxed at the rate of eight dollars per passenger capacity, with a minimum charge of twenty-five dollars.

(10). Private passenger vehicles. Private passenger vehicles shall be taxed at fifty-five cents per hundred pounds of weight or major fraction thereof, according to the manufacturer's shipping weight: Provided, that no fee for any private passenger vehicle shall be less than twelve dollars and fifty cents. Private passenger motorcycles shall pay for each motorcycle five dollars, and for each side-car five dollars.

(11). Motor vehicle dealers. Dealers in motor vehicles for demonstration tags shall pay as a registration fee and for one set of plates, twenty-five dollars, and for each additional set of plates one dollar.

(12). Licensees protected. No person, partnership, association or corporation shall maintain an office or place of business in which or through which persons desiring transportation for themselves or their baggage are brought into contact by advertisement or otherwise with persons owning or operating motor vehicles and willing to transport other persons, or baggage, for compensation, or on a division of expense basis, unless the owner or operator of such motor vehicle furnishing the transportation has qualified under the tax provisions of this act for the class of service he holds himself out to perform.

(B) PROPERTY HAULING VEHICLES

There shall be paid to the Department of Revenue annually, as of the first day of January, for the registration and licensing of trucks, truck-tractors, trailers, and semitrailers, fees according to the following classifications and schedules:

The term "For Hire" as used in these classifications shall include every arrangement by which the owner of a motor vehicle for compensation permits such vehicle to be used for the transportation of the property of another: Provided, it shall not be construed to include an arrangement by which two or more farmers share in the cost of transporting their farm produce or livestock from the farm to the first or primary market, whether the truck be jointly or severally owned.
(1). **Contract hauler vehicles.** Motor vehicles used for the transportation of property for hire, but not licensed as common carriers under the provisions of Chapter one hundred thirty-six of the Public Laws of one thousand nine hundred and twenty-seven, and amendments thereof, shall be classified as "Contract Hauler Vehicles": Provided, this classification shall not include persons distributing goods of another on consignment, on conditional sale, or on commission basis.

(2). **Franchise hauler vehicles.** Motor vehicles used for the transportation of property on specified routes between fixed termini, with the right to make occasional trips off said route, as provided in Chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-seven, and amendments thereof, shall be classified as "Franchise Hauler Vehicles"; Provided, only such vehicles shall be so classified as the Corporation Commission shall determine to be reasonably necessary for the proper handling of the business on the said route, and the determination so arrived at duly certified by the Corporation Commission to the Motor Vehicle Department.

(3). **Private hauler vehicles.** All motor vehicles used for the transportation of property not falling within the above defined classification shall be classified as "Private Hauler Vehicles."

(4). **Determination of weight.** For the purpose of licensing, the weight of the several classes of motor vehicles used for transportation of property shall be the gross weight and load, to be determined by the manufacturer's gross weight capacity as shown in an authorized national publication, such as *Commercial Car Journal* or the statistical issue of *Automotive Industries*, all such weights subject to verification by the Commissioner of Revenue or his authorized deputy, and if no such gross weight on any vehicle is available in such publication, then the gross weight shall be determined by the Commissioner of Revenue or his authorized agent, but such calculation shall be made only in units of one thousand pounds or major fractions thereof, weights of less than five hundred pounds being disregarded and weights of five hundred pounds or over being counted as one thousand. Semi-trailers, licensed for use in connection with a truck-tractor, shall in no case be licensed for less gross weight capacity than the truck-tractor with which it is to be operated.
Schedule of rates.

SCHEDULE OF RATES

(5). Rate per hundred pounds gross weight.

<table>
<thead>
<tr>
<th>Gross weight</th>
<th>Private Hauler</th>
<th>Contract Hauler</th>
<th>Franchise Hauler (Deposit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>under 8,000 pounds</td>
<td></td>
<td>.40</td>
<td>.60</td>
</tr>
<tr>
<td>8,000 pounds to 12,500,</td>
<td></td>
<td>.85</td>
<td>.60</td>
</tr>
<tr>
<td>inclusive</td>
<td>.50</td>
<td>1.00</td>
<td>.60</td>
</tr>
<tr>
<td>Over 12,500 pounds to</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16,000, inclusive</td>
<td>.60</td>
<td>1.15</td>
<td>.60</td>
</tr>
<tr>
<td>Over 16,000 pounds</td>
<td>.70</td>
<td>1.30</td>
<td>.60</td>
</tr>
</tbody>
</table>

Minimum.

The minimum rate for any vehicle licensed under this section shall be fifteen dollars.

The rate on trucks wholly or partially equipped with solid tires shall be double the above schedule.

(6). Franchise haulers. Franchise haulers shall pay an annual license tax as per the above schedule of weight of each vehicle unit (except on trucks licensed for inter-state routes and used exclusively for inter-state business, where more than fifty per cent of the designated route lies outside of the State of North Carolina, the required deposit may be reduced by the Commissioner of Revenue to fifty per cent of the scheduled rate), and in addition thereto six per cent of the gross revenue derived from such operation: Provided, said additional six per cent shall not be collectible unless and until and only to the extent that such amount exceeds the license tax per the above schedule; and Provided further, that franchise haulers operated between point or points within this State and point or points without this State shall be required to account as compensation for the use of the highways of this State and the special privileges extended such carriers by this State in computing the six per cent tax only on that proportion of the gross earnings which correspond to the proportion of the mileage in this State as compared with the total mileage, but in no event shall the tax paid by such franchise haulers be less than the license tax shown on the above schedule. In computing said gross earnings, revenue derived from transportation of United States mail, or other United States Government services, shall not be included. All revenue, except as hereinbefore provided, collected by such franchise haulers, whether on fixed schedule routes or by special trips, shall be included in the gross income upon which said tax is based. All motor vehicles licensed as contract hauler vehicles, and franchise hauler vehicles, shall have printed on the side thereof in letters not less than three inches in height the name and
transportation of or trips into other any for such assessed be the paying transportation weights forced.

(7). Identification of trailers. The application for license for any trailer or semi-trailer shall show the manufacturer's serial number; and if such vehicle has no identifying serial number, the Commissioner of Revenue shall assign to such vehicle a distinguishing serial number, which number shall be permanently affixed to such vehicle in a manner to be prescribed by rules and regulations issued by the Commissioner of Revenue, and it shall be unlawful to use the license issued for such vehicle upon any other vehicle.

(8). Partial payments. In the purchase of licenses, where the gross amount of the license to any one owner amounts to more than four hundred dollars, half of such payment may be deferred until April first in any calendar year upon the execution to the Commissioner of Revenue of a draft upon any bank or trust company upon forms to be provided by the Commissioner of Revenue in an amount equivalent to one-half of such tax, plus a carrying charge of two per cent; Provided, that any person using any tag so purchased after the first day of April in any such year, without having first provided for the payment of such draft, shall be guilty of a misdemeanor. Any such drafts being dishonored and not paid shall be immediately turned over by the Commissioner of Revenue to his duly authorized agents and/or the State Highway Patrol, to the end that this provision may be enforced.

(9). Overloading. The Commissioner of Revenue, or his authorized agent, may allow any owner of a motor vehicle for transportation of property to overload said vehicle by paying the fee at the rate per hundred pounds which would be assessed against such vehicle if its rated capacity provided for such load; but such calculation shall be made only in units of one thousand pounds or major fractions thereof, excessive weights of less than five hundred pounds being disregarded and weights of five hundred pounds or over being counted as one thousand.

(10). Foreign vehicles. Motor vehicles engaged in the transportation of persons or property and duly licensed in any other State or territory, desiring to make occasional trips into or through the State of North Carolina, may be permitted the same use and privileges of the highways of this State as provided for similar vehicles regularly licensed
in this State by procuring from the Commissioner of Revenue trip licenses upon forms and under rules and regulations to be adopted by the Commissioner of Revenue, good for use for a period of thirty days, upon the payment of a fee in compensation for said privileges equivalent to one-tenth of the annual fee which would be chargeable against said vehicle if regularly licensed in this State: Provided, however, that nothing in this provision shall prevent the extension of the privileges of the use of the roads of this State to vehicles of other States under the reciprocity provisions now provided by law: and Provided further, that nothing herein contained shall prevent the owners of vehicles from other States from licensing such vehicles in the State of North Carolina under the same terms and the same fees as like vehicles are licensed by owners resident in this State.

SEC. 29. Exempt from registration fees. The department, upon proper proof being filed with it that any motor vehicle for which license is herein required is owned by the State or any department thereof, or by any county, township, city or town, or by any board of education, shall collect one dollar for the registration and numbering of such motor vehicles: Provided, that the term "owned" shall be construed to mean that such motor vehicle is the actual property of the State or some department thereof, or of the county, township, city or town, or of the board of education, and no motor vehicle which is the property of any officer or employee of any department named herein shall be construed as being "owned" by such department.

Sec. 30. (a). Collection by duress. Whenever any tax imposed by this act shall be in default for a period of ten days, it shall be the duty of the Commissioner of Revenue to certify the same to the sheriff of any county of this State in which such delinquent motor vehicle operator is operating, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by the said delinquent motor vehicle operator, and to sell the same for the payment of said tax as other property is sold in the State for the non-payment of taxes; and for such services the sheriff shall be allowed the fees now prescribed by law for sales under execution, and the cost in such cases shall be paid by the delinquent taxpayer or out of the proceeds of the said property; and upon the filing of said certificate with the sheriff, in the event the delinquent taxpayer shall be the operator of any franchise bus carrier or franchise hauler vehicle, the franchise certificate issued to such operator shall become null and void and
shall be canceled by the Corporation Commission, and it shall be unlawful for any such franchise bus carrier or the operator of any franchise hauler vehicle to continue the operation under said franchise.

(b) **Transfer of license.** That upon the legal transfer of the title of any vehicle licensed under the provisions of this act by foreclosure sale under chattel mortgage or retained title contract, the purchaser of said vehicle at such sale shall acquire the right to operate such vehicle for the remainder of the license period under the license plates issued for said vehicle, upon complying with the provisions of law with reference to the transfer of title; but this provision, insofar as it may relate to franchise bus carriers or franchise hauler vehicles, is subject to the regulations now in effect or hereafter established by the Corporation Commission with respect to the regulation of such vehicles. Upon satisfactory proof to the Commissioner of Revenue that any motor vehicle, duly licensed, has been completely destroyed by fire or collision, the owner of such vehicle may be allowed on the purchase of a new license for another vehicle a credit equivalent to the unexpired proportion of the cost of the original license, dating from the first day of the next month after the date of such destruction.

(c) **Quarterly payments.** Licenses issued on or after April first of each year and before July first shall be three-fourths of the annual fee; licenses issued on or after July first and before October first shall be one-half of the annual fee; and licenses issued on or after October first shall be one-fourth of the annual fee.

(d) **Taxes compensatory.** That all taxes levied under the provisions of this act are intended as compensatory taxes for the use and privileges of the public highways of this State, and shall be paid by the Commissioner of Revenue to the State Treasurer, to be credited by him to the State Highway Fund; and no county or municipality shall levy any license or privilege tax upon the use of any motor vehicle licensed by the State of North Carolina, except that cities and towns may levy not more than one dollar per year upon any such vehicle resident therein.

(e) No additional franchise tax, license tax, or other fee shall be imposed by the State against any franchised motor vehicle carrier taxed under this act, nor shall any county, city or town impose a franchise tax, or other fee upon them.

**Sec. 2.** This act is intended to take the place of and be a substitute for sections one hundred and sixty-five and two hundred and nine of the Revenue Act one thousand nine hundred and thirty-one.
SEC. 3. That nothing in this act shall be construed to repeal or amend House Bill Number one hundred and fifty-seven, ratified February twenty-second, one thousand nine hundred and thirty-three, being an act entitled "An Act to Amend Chapter Three Hundred and Thirty-six of the Public Laws of One Thousand Nine Hundred and Thirty-one so as to change the Rate of Semi-Trailers Towed by Passenger Cars."

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 5. This act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-three, but it shall not have the effect of cancelling or annulling any motor vehicle license for the year one thousand nine hundred and thirty-three which shall have been issued and paid for prior to that date.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1180 CHAPTER 376
AN ACT TO PERMIT THE GOVERNING BODIES OF THE VARIOUS COUNTIES, CITIES, TOWNS, AND OTHER UNITS WHICH HAVE FUNDS IN FAILED BANKS TO ACCEPT THE BONDS OF SAID COUNTIES, CITIES, TOWNS, OR UNITS IN SETTLEMENT OF THE CLAIM FOR SAID FUNDS OR ANY JUDGMENT RECOVERED ON ACCOUNT OF SAME.

Whereas, quite a number of counties, cities, towns, and other units have funds in failed banks; and

Whereas, some of the funds in said failed banks are secured by guarantee; and

Whereas, in some cases judgments have been taken in favor of the county, city, town, or other unit; and

Whereas, the guarantors or judgment debtors have suffered a loss but are willing to pay the city, county, town, or other unit in the bonds of said unit; and

Whereas, the governing authorities of said counties, cities, towns, and other units are willing to accept their own bonds at par in settlement of said guarantee or judgment; now therefore:
The General Assembly of North Carolina do enact:

SECTION 1. That the governing bodies of the various counties, cities, towns, and other units in the State are hereby authorized in their discretion to accept their own bonds, at par, in settlement of any and all claims which it may have against any person, firm, or corporation, on account of any money of said unit held in any failed bank or on account of any judgment secured against any person, firm, or corporation on account of the funds in said bank.

Sec. 2. That upon an order issued by the governing authorities of the county, city, town, or other unit, the treasurer of the county, city, town, or other unit is hereby authorized and empowered to accept the bonds of said unit in settlement of said claim, as set out in Section 1, and to mark said claim satisfied in full, whether the same has been reduced to judgment or not.

Sec. 3. All laws or clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1297  CHAPTER 377

AN ACT TO AMEND SENATE BILL ONE HUNDRED EIGHTY OF THE SESSION OF THE GENERAL ASSEMBLY OF ONE THOUSAND NINE HUNDRED THIRTY-THREE, SO AS TO EXCLUDE JACKSON COUNTY FROM THE MANDATORY PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill one hundred eighty of the session of the General Assembly of one thousand nine hundred thirty-three, be, and the same is, hereby amended by inserting the word “Jackson” between the word “Rockingham” and the word “and” in Section fourteen thereof.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.
H.B. 1418  CHAPTER 378

AN ACT TO REPEAL HOUSE BILL 752, RATIFIED THE 20TH DAY OF MARCH, 1933, ENTITLED, "AN ACT TO AMEND CHAPTER 51, PUBLIC LAWS OF 1927, RELATING TO HUNTING OF WILD TURKEYS IN GUILFORD COUNTY."

The General Assembly of North Carolina do enact:

SECTION 1. That House bill number seven hundred and fifty-two, ratified the twentieth day of March, one thousand nine hundred and thirty-three, entitled "An act to amend Chapter 51, Public Laws of one thousand nine hundred and twenty-seven, relating to hunting of wild turkeys in Guilford County," be and the same is hereby repealed.

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1421  CHAPTER 379

AN ACT TO AMEND ARTICLE 22, OF CHAPTER 27, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO CIVIL JURISDICTION OF RECORDERS' COURTS, WITH THE PROVISIONS OF THIS ACT APPLYING ONLY TO THE COUNTY OF CARTERET.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred and eighty-nine of the Consolidated Statutes be, and the same is hereby, amended by striking out in lines two and three of said section the words "not less than ten thousand nor": Provided, however, that this amendment shall apply only to the Recorder's Court of Carteret County.

Sec. 2. That section one thousand five hundred and ninety of the Consolidated Statutes be, and the same is hereby, amended by striking out in line five of said section the words "one thousand dollars" and inserting in lieu thereof the words "three thousand dollars." Amend further by striking out in line eight of said section the words "five hundred dollars" and inserting in lieu thereof the words "two thousand dollars": Provided, however, that the provisions of this amendment shall apply only to the Recorder's Court of Carteret County.
Sec. 3. Amend section one thousand five hundred and ninety-one of the Consolidated Statutes by striking out all of said section after the period in line three and adding the following:

"All actions shall be commenced in said court by summons, running in the name of the State and issued by the Clerk of the said court and shall be returnable, as now provided by law, for the return of summonses issuing from the Superior Court, and with the same provisions now controlling in the Superior Court for the time for filing complaint, answer demurrer or other plea appropriate. Such summonses or other processes or writs, whether issued for service within or without the County of Carteret, shall run as processes now issuing out of the Superior Court. Such summonses and/or other processes and writs shall be issued by the Recorder's Court to any other county of the State, as is now provided by law for such issuance out of the Superior Court: Provided, however, that the processes of said court while exercising the jurisdiction of a justice of the peace shall not run outside of Carteret County: Provided, further, that the provisions of this amendment shall apply only to Carteret County."

Sec. 4. That upon written motion for removal duly made by either party, plaintiff or defendant, before a justice of the peace before whom any civil action is pending, of which the Recorder's Court of Carteret County has concurrent jurisdiction, and before such justice of the peace has entered upon the trial of the cause, it shall be the duty of such justice of the peace to remove said cause of action to the said Recorder's Court for trial: Provided, however, that the said movant shall be required to give and execute, as hereinafter provided in this act, a bond for costs. Should such bond for costs be not so furnished, then it shall be the duty of the justice of the peace before whom such a motion may be made, to transfer the cause to some other justice of the peace, as now provided by law.

Sec. 5. That the rules of practice, as now prescribed by law, for the trial of civil actions in the Superior Court shall apply to the trial of civil actions in said Recorder's Court, subject, however, to such rules and regulations as may be prescribed by the judge of the Recorder's Court with respect to pending litigation when such rules and regulations as may be prescribed are not inconsistent with general statutes now controlling.

Sec. 6. That the statutes relating to bonds for costs now applicable to actions and suits of the Superior Court shall apply with equal force to actions and suits of said Recorder's Court: Provided, however, that the Clerk of the said Re-
corder’s Court shall tax in the bill of costs against the losing party in civil actions in the said Recorder’s Court, the sum of five dollars, which shall be taxed as jury tax against the losing party, the same to be collected by said Clerk and paid into the treasury of Carteret County for the use of the expense account of said court; and except as otherwise provided in this section the costs shall be the same as now, or as may hereafter be prescribed, in the Superior Court. All jurors and witnesses shall receive the same compensation as is now or which may hereafter be provided by law for jury and witness service in the Superior Court of Carteret County.

SEC. 7. The Recorder’s Court of Carteret County shall convene for the transaction of business and the trial of civil causes on the first Monday of each month, and continue from day to day until all civil matters therein pending and properly before the court are disposed of, with the hour for its sitting to be determined and declared by the judge of said court.

SEC. 8. The sheriff of said County, or his duly authorized deputy, shall attend upon the terms and/or sittings of said Recorder’s Court in the same manner as now provided by law for attendance upon the Superior Court of said County.

SEC. 9. That the Judge of the Recorder’s Court of Carteret County shall be, and he hereby is, authorized and empowered to designate a stenographer or court reporter for said Recorder’s Court, whose duties shall be prescribed by the Judge of the said court, and whose compensation shall be fixed by the Board of Commissioners of Carteret County, and to be paid out of the general fund of said County. The additional compensation, if any, which may be charged by said reporter for transcription of notes and preparation of records at the instance of any party litigant, or his counsel of record, shall be, as may be determined and agreed upon by said reporter and the bar of Carteret County. Whenever in the trial of any civil action in said Recorder’s Court at the instance of either party, plaintiff or defendant, the judge of said court orders that the evidence and proceedings of the court be reported by the said court reporter, there shall be taxed in the bill of costs, and against the losing party, the sum of five dollars as a part of the court costs in such action, and which sum so taxed shall be paid into the general fund of Carteret County.

SEC. 10. That in all civil actions instituted in the Recorder’s Court of Carteret County the Clerk to said court shall require of the plaintiff at the time of the issuance of the summons and/or filing of the complaint a deposit, as now
provided by law or under custom and practice prevailing in the Superior Court of Carteret County, and in addition thereto a bond for costs regularly conditioned as now provided by law precedent to the institutions of civil actions in the Superior Court.

Sec. 11. All dockets, files and other records of civil proceedings in the Recorder's Court of Carteret County shall conform as nearly as practicable to the records of proceedings in the Superior Court.

Sec. 12. That the provisions of this act shall be applicable to the Recorder's Court of Carteret County only.

Sec. 13. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1447

CHAPTER 380

AN ACT TO PROVIDE FOR THE ERECTION OF A RETAINING WALL BETWEEN WACCAMAW LAKE AND THE TOWN OF LAKE WACCAMAW.

The General Assembly of North Carolina do enact:

SECTION 1. That the town of Lake Waccamaw be hereby authorized to erect a retaining wall along the water front of Waccamaw Lake to prevent erosion of the banks above high water line.

Sec. 2. That the Department of Conservation and Development, in conference with the officials of the Town of Lake Waccamaw, be and is hereby required to make and approve plans and select a proper location for said wall as near to the boundary of the State property as will allow for a continuous and uniform curved line, and not to exceed ten feet from said boundary line on either side thereof; the cost of surveying and marking said wall location to be shared on a fifty-fifty basis by the Town of Lake Waccamaw and the Department of Conservation and Development.

Sec. 3. That as soon as said plans and location have been decided upon, the Town of Lake Waccamaw or any of the land owners owning property fronting upon such location may proceed to construct said retaining wall in accordance with said approved plans; Provided, that where such wall is built entirely on State property, its adequacy must be approved by the State Department of Conservation and Development.

Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.
SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

H.B. 1498  
CHAPTER 381

AN ACT TO PROHIBIT THE SALE OF LIGHT WINES AND BEER WITHIN ONE AND ONE-HALF MILES OF CANE CREEK CHURCH AND THE SYLVAN HIGH SCHOOL IN SOUTHERN ALAMANCE COUNTY.

Whereas, the Church and the School are the two great factors in every community which endeavor to strengthen, build, and perpetuate a splendid system of social and moral reformation and educational development; and

Whereas, the sale of light wines and beer in close proximity to our churches and schools invites influences derogatory to the best interest of both Church and School; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful to sell light wines and beer within a distance of one and one-half miles of Cane Creek Church and Sylvan High School in Southern Alamance County.

SEC. 2. That any person, firm, or corporation who shall violate the provisions of this act shall be guilty of a misdemeanor, and upon conviction may be fined not exceeding twenty-five dollars, or imprisoned not exceeding thirty days, or both, in the discretion of the court.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed, but only to the extent to which they are in conflict.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.
H.B. 1526

CHAPTER 382
AN ACT TO REPEAL HOUSE BILL 233, IT BEING "AN ACT TO AMEND CHAPTER 55 OF THE PUBLIC LAWS OF 1931, RELATING TO THE FEES OF THE CLERK OF THE COURT OF MITCHELL COUNTY AND THE SALARY OF THE SHERIFF AND TREASURER-TAX COLLECTOR OF SAID COUNTY; RATIFIED APRIL 7, 1933."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 233, it being "An Act to amend Chapter 55 (53) of the Public Laws of 1931, relating to the fees of the Clerk of the Court of Mitchell County and the salary of the Sheriff and Treasurer-Tax Collector of said County, ratified April 7, 1933," be and the same is hereby repealed.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1933.

S.B. 333

CHAPTER 383
AN ACT TO AMEND THE PREAMBLE AND THE SEVERAL SECTIONS OF THE CONSTITUTION OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Preamble and the several Articles of the Constitution of the State of North Carolina be and the same are hereby amended so as hereafter to read as follows:

THE CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of North Carolina, acknowledging our dependence upon Almighty God and our adherence to the Constitution of the United States of America, do, for the more certain assurance of the blessings of liberty, and for the better government of the State, ordain and establish this Constitution.

ARTICLE I

DECLARATION OF RIGHTS

That the essential principles of liberty and free government may be recognized and established, we do declare:
Equality and rights of men.

Internal government of State in people.

Allegiance to U. S. declared.

Exclusive emoluments prohibited.

Separate branches of government.

Suspending laws.

Free elections.

Rights of defendants in criminal actions.

Right to indictment by grand jury.

Lesser crimes.

SECTION 1. The equality and rights of men. We hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness; and that to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.

SEC. 2. Internal government of the State. The people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

SEC. 3. Allegiance to United States. This State shall ever remain a member of the American Union; every citizen of this State owes paramount allegiance to the Constitution and Government of the United States; and no law of the State in contravention or subversion thereof can have any binding force.

SEC. 4. Exclusive emoluments. No person is entitled to, or shall have, emoluments or privileges separate from the community, except in consideration of public services and in the performance of public duties.

SEC. 5. Legislative, executive and judicial powers distinct. The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct.

SEC. 6. Power of suspending laws. All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not be exercised.

SEC. 7. Freedom of elections. All elections ought to be free, and so safeguarded and protected by law as to guarantee the complete and free expression of the public will.

SEC. 8. Rights in criminal prosecutions. In all criminal prosecutions every person charged has the right to be informed of the accusation against him and to confront his accusers with testimony in his own behalf; to have counsel for his defense; and not to be compelled to give evidence against himself or to pay any court costs or necessary witness fees of the defense unless found guilty.

SEC. 9. Charges of crime. No person shall be put to answer any felony, but by indictment by a grand jury. For offenses less than felonies the General Assembly may provide otherwise than by indictment for the prosecution of crimes.
SEC. 10. Right of jury. No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The General Assembly may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

SEC. 11. Excessive bail. Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

SEC. 12. General warrants. General warrants, whereby any officer or other person may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty, and ought not to be granted.

SEC. 13. Imprisonment for debt. There shall be no imprisonment for debt in this State, except in cases of fraud.

SEC. 14. Guarantee of equal protection and due process of law. No person ought to be taken, imprisoned or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land or due process of law, nor shall private property be taken for public use without just compensation; nor shall the State deny to any person within its jurisdiction the equal protection of the laws.

SEC. 15. Persons restrained of liberty. Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed; and the privileges of the writ of habeas corpus shall not be suspended.

SEC. 16. Controversies at law respecting property. In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

SEC. 17. Distinction between actions at law and suits in equity, and feigned issues, abolished. The distinction between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement of protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.
Freedom of press.  

SEC. 18. Freedom of the press. The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

No property qualification.  

SEC. 19. Property qualification. Political rights and privileges are not dependent upon or modified by property; therefore no property qualification ought to affect the right to vote or hold office.

Taxation by representation.  

SEC. 20. Taxation and representation. The people of the State ought not to be taxed or made subject to the payment of any impost or duty without the consent of themselves, or their representatives in the General Assembly, freely given.

Militia and right to bear arms.  

SEC. 21. Militia and the right to bear arms. A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be maintained, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the carrying of concealed weapons, or prevent the General Assembly from enacting penal statutes prohibiting such practice.

Right of assembly.  

SEC. 22. Right of the people to assemble. The people have a right to assemble to consult for their common good, to instruct their representatives, and to apply to the General Assembly for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Secret societies.  

SEC. 23. Religious liberty. All men have a natural and inalienable right to worship Almighty God according to the dictates of their consciences, and no human authority should, in any case whatever, control or interfere with that right.

Religious liberty.  

SEC. 24. Education. The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Educational privileges.  

SEC. 25. Elections should be frequent. For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Frequent elections.  

SEC. 26. Recurrence to fundamental principles. A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Fundamental principles.  

SEC. 27. Hereditary emoluments and privileges. No hereditary emoluments, privileges or honors ought to be granted or conferred in this State.
SEC. 28. Perpetuities and monopolies. Perpetuities and monopolies are contrary to the genius of a free State, and ought not to be allowed.

SEC. 29. Ex post facto laws. Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no ex post facto law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

SEC. 30. Involuntary servitude prohibited. Involuntary servitude, otherwise than for crime whereof the parties shall have been duly convicted, shall be and is hereby forever prohibited.

SEC. 31. Courts shall be open. All courts shall be open; and every person for an injury done him in his lands, goods, person or reputation shall have remedy by due course of law, and right and justice administered without sale, denial or delay.

SEC. 32. Soldiers in time of peace. No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

SEC. 33. Treason against the State. Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open Court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

SEC. 34. Other rights of the people. This enumeration of rights shall not be construed to limit or restrict other rights of the people not mentioned in this Article.

ARTICLE II

LEGISLATIVE DEPARTMENT

SECTION 1. Two branches. The legislative authority, which shall be full and complete except as limited in this Constitution, shall be vested in two distinct branches, both dependent on the people, to-wit: A Senate and a House of Representatives. The Senate shall be composed of fifty senators and the House of Representatives shall be composed of one hundred and twenty representatives, both biennially chosen by ballot, to be elected by the people.

SEC. 2. Time of assembling. The Senate and House of Representatives shall meet biennially on the first Wednesday
after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither House shall proceed upon public business unless a majority of all the members are actually present.

SEC. 3. Regulation for districting the State for senators. The Senatorial Districts shall be so altered by the General Assembly, at the first session after the return of every enumeration of the Census by order of Congress, that each Senatorial District shall contain, as nearly as practicable, an equal number of inhabitants, excluding aliens, and shall remain unaltered until the return of another enumeration by order of Congress, and shall at all times consist of contiguous territory; but no county shall be entitled to more than one Senator.

SEC. 4. Regulation for apportionment of representatives. The House of Representatives shall be composed of one hundred and twenty Representatives biennially chosen by ballot, to be elected by the counties respectively, according to their population; and each county shall have at least one Representative in the House of Representatives although it may not contain the requisite ratio of representation. This apportionment shall be made by the General Assembly at the respective times and periods when the Senatorial Districts are made as hereinbefore provided.

SEC. 5. Ratio of representation. In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the population of the State aliens shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

SEC. 6. Qualifications of senators and representatives. Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen for two years, and shall have resided in the district for which he was chosen for one year immediately preceding his election. Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in
the county for which he is chosen for one year immediately preceding his election.

SEC. 7. Qualification and adjournments. Each House shall be the judge of the qualifications and election of its own members; shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place.

SEC. 8. Officers of Senate and House. The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided; the Senate shall choose its other officers and also a President pro tempore, to act in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor. The House of Representatives shall choose its own Speaker and other officers.

SEC. 9. Vacancies. If vacancies shall occur in the General Assembly by death, resignation, or otherwise, any such vacancy in the House of Representatives may be filled by the Board of County Commissioners of the County so deprived of representation; and if such vacancy is in the Senate, the same may be filled by the Board or Boards of Commissioners of the County or counties comprising the Senatorial District in which the vacancy shall occur, acting in joint session, if there be more than one county in the District. The General Assembly may, by general laws, provide other methods for filling such vacancies.

SEC. 10. Oath of members. Each member of the General Assembly, before taking his seat, shall take an oath or affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives as the case may be.

SEC. 11. Journals, protests, yeas and nays. Each House shall keep a Journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly; and any member of either House may dissent from and protest against any act or resolution which he may think injurious to the public, or to any individual, and have the reasons of his dissent entered on the Journal. Upon motion made in either House and upon affirmative vote by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the Journal.

SEC. 12. Election of officers. In the election of all officers whose appointment shall be conferred upon the General Assembly, or either branch thereof, by the Constitution, the vote shall be viva voce.
Enacting clause.


Terms of office.

SEC. 14. Terms of office. The terms of office for Senators and members of the House of Representatives shall commence at the time of their election and continue for two years, or until their successors are elected.

Time of elections.

SEC. 15. Election for members of the General Assembly. The election for members of the General Assembly shall be held for the respective districts and counties at the usual voting places, or as may be prescribed by law, on Tuesday after the first Monday in November in the year 1934, and every two years thereafter. But the General Assembly may change the time of holding elections.

Pay of members and officers.

SEC. 16. Pay of members and officers of the General Assembly. The members of the General Assembly for the term of their office shall receive for their services six hundred dollars each. The salaries of the presiding officers of each of the two Houses shall be seven hundred dollars each: Provided, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members shall receive eight dollars per day each, and the presiding officers of the two Houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days the members and officers shall serve thereafter without pay.

Extra sessions.

SEC. 17. Passage of revenue bills. No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each House respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the Journal.

Method of passing revenue bills.

SEC. 18. General Assembly to provide for local government under general laws. The General Assembly shall provide by general laws for the organization and government of counties, cities, towns, and other municipal corporations, but shall pass no special or local law relating thereto. Optional plans for the organization and government of counties, cities and towns may be provided by law, to be effective when submitted to the legal voters thereof and approved by a majority of those voting thereon.
SEC. 19. Other limitations upon power of the General Assembly to enact private or special legislation. The General Assembly shall not pass any local, private, or special act or resolution relating to health, sanitation, or the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to non-navigable streams; relating to cemeteries; relating to the pay of jurors; creating new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; regulating divorce and alimony; altering the name of any person, legitimating any person not born in lawful wedlock, or restoring to the rights of citizenship any person convicted of an infamous crime; nor shall the General Assembly enact any such local, private, or special act by the partial repeal of a general law. The General Assembly shall have power to pass general laws regulating matters set out in this section.

SEC. 20. Bills to be read three times. All bills and resolutions of a legislative nature shall be read three times in each House before they become laws, and shall be signed by the presiding officer of each House, and also by the Governor except such bills and resolutions of a legislative nature as may pass into law without his approval.

SEC. 21. Veto power of Governor. Every bill and every resolution of a legislative nature which shall pass the Senate, and House of Representatives shall, before it becomes a law, be presented to the Governor. If he approve he shall sign it; but, if not, he shall return it with his objections to the House in which it originated, which shall enter the objections at large on its Journal, and proceed to reconsider it. If, after such reconsideration, a majority of the entire membership of that House shall agree to pass the bill or resolution, it shall be sent, together with the objections, to the other House, by which it shall likewise be reconsidered, and if approved by a majority of the entire membership of that House it shall become a law. If the Governor approve the general purpose of any bill or resolution, but disapprove any part or parts thereof, he may return it, with recommendations for its amendment, to the House in which it originated; whereupon the same proceeding shall be had in both Houses upon the bill or resolution and his recom-
mendations in relation to its amendment as is hereinbefore provided in relation to a bill or resolution which he shall have returned without his approval, and with his objections thereto: Provided, that if after such reconsideration, both Houses by a vote of a majority of the members present in each shall agree to amend the bill or resolution, in accordance with his recommendation in relation thereto, or either House by such vote shall fail or refuse so to amend it, then, and in either case it shall again be sent to him, and he may act upon it as if it were then before him for the first time. But in all the cases above set forth the vote of both Houses shall be determined by yeas and nays, and the names of the members voting for and against the bill or resolution shall be entered on the Journal of each House. If any bill or resolution shall not be returned by the Governor within five days (Sundays excepted) after it shall have been presented to him, it shall be a law in like manner as if he had signed it. The Governor may approve, sign and file in the office of the Secretary of State, within ten days after the adjournment of the General Assembly, any bill or resolution passed during the last five days of the session and it shall become a law; but he shall not have power to veto a bill or resolution after adjournment if presented to him forty-eight hours before adjournment, and if not so presented he may veto such bill or resolution within ten days after adjournment and file it in the office of the Secretary of State. Any bill or resolution passed during the last five days of the session, which is neither approved nor vetoed by the Governor within ten days after adjournment as herein provided, shall become a law in like manner as if he had signed it. The Governor shall not have power to veto any bill or resolution which is to be submitted to the people for adoption.

SEC. 22. Appointment to office during term. No Senator or Representative shall, during the time for which he was elected, be appointed to any civil office under the authority of the State of North Carolina which shall have been created or the emoluments whereof shall have been increased during such time.

ARTICLE III
EXECUTIVE DEPARTMENT

SECTION 1. Officers of the Executive Department; terms of office. The Executive Department shall consist of a Governor, in whom shall be invested the supreme executive power of the State, a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General. They shall be elected for a term of
four years by the qualified electors of the State, at the same
time and places and in the same manner as members of the
General Assembly are elected. Their terms of office shall com-
mence on the second Monday in January next after their
election, and continue until their successors are elected and
qualified.

SEC. 2. Qualifications of Governor and Lieutenant-Governor.
No person shall be eligible as Governor or Lieutenant-Gov-
ernor unless he shall have attained the age of thirty years,
shall have been a citizen of the United States five years, and
shall have been a resident of this State for two years next
before the election; nor shall the person elected to either of
these two offices be eligible to the same office more than four
years in any term of eight years, unless the office shall have
been cast upon him as Lieutenant-Governor or President of
the Senate.

SEC. 3. Returns of election. The returns of every election
for officers of the Executive Department shall be sealed up
and transmitted to the seat of government by the returning
officer, directed to the Secretary of State. The return shall
be canvassed and the result declared in such manner as may
be prescribed by law. Contested elections shall be determined
by a joint ballot of both Houses of the General Assembly in
such manner as shall be prescribed by law.

SEC. 4. Oath of office for Governor. The Governor, before
entering upon the duties of his office, shall, in the presence
of the members of both branches of the General Assembly, or
before any Justice of the Supreme Court, take an oath or
affirmation that he will support the Constitution and laws of
the United States, and of the State of North Carolina, and
that he will faithfully perform the duties appertaining to the
office of Governor, to which he has been elected.

SEC. 5. General duties of Governor. The Governor shall
take care that the laws are faithfully executed, and he shall,
from time to time, give the General Assembly information of
the affairs of State, and recommend to their consideration
such measures as he shall deem needful and expedient. He
may at any time require the opinion in writing of the officers
of the executive department upon any subject relating to their
respective offices. The Governor shall reside at the seat of
government of this State during his term of office.

SEC. 6. Reprieves, commutations, paroles and pardons. The
Governor shall have power to grant reprieves, commutations,
paroles and pardons, after conviction, for all offenses (except
in cases of impeachment), upon such conditions as he may
think proper, subject to such regulations as may be provided
by law. He shall biennially communicate to the General Assembly each case of reprieve, commutation, parole or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, parole, pardon, or reprieve, and the reasons therefor.

SEC. 7. Commander-in-Chief. The Governor shall be Commander-in-Chief of the militia of the State, except when they shall be called into the service of the United States, and he may call out the same to execute the laws, to suppress riots or insurrection, or to repel invasion.

SEC. 8. Executive budget. Within the first ten legislative days of each regular session of the General Assembly, unless such time shall be extended by the General Assembly for the session to which the report is to be submitted, the Governor shall submit to the General Assembly a budget setting forth a complete plan of proposed expenditures and anticipated income of all departments, offices and agencies of the State for each fiscal year of the next ensuing biennium, accompanied by appropriate bills to carry the proposals into effect. For the preparation of the budget the various departments, offices and agencies of the State shall furnish the Governor, or Governor-elect, such information, and in such form as he may require.

SEC. 9. Extra sessions of the General Assembly. The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

SEC. 10. Officers for whose appointment provision not otherwise made. The Governor shall nominate and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and for whose appointment provision is not otherwise made.

SEC. 11. Duties of the Lieutenant-Governor. The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

SEC. 12. Succession to office of Governor. In case of the impeachment of the Governor, his failure to qualify, his inability to discharge the duties of his office, or in case the office of Governor shall in anywise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-
Governor until the disability shall cease or a new Governor shall be elected and qualified. The powers, duties, and emoluments of the office of Governor shall devolve upon the President, pro tempore, of the Senate whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President, pro tempore, of the Senate to administer the government, the Secretary of State shall convene the Senate, if need be, that they may elect such President.

SEC. 13. Duties of other executive officers. The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

SEC. 14. Council of State. The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute ex officio, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, ex officio, the legal adviser of the Executive Department.

SEC. 15. Compensation of executive officers. The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished except by tax levies common to others during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

SEC. 16. Seal of State. There shall be a seal of the State, which shall be kept by the Governor, and used by him, as occasion may require, and shall be called "The Great Seal of
the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

ARTICLE IV
JUDICIAL DEPARTMENT

SECTION 1. Division of judicial powers. The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts and such other courts inferior to the Superior Courts as the General Assembly may ordain and establish.

SEC. 2. Court for Trial of Impeachments. The House of Representatives solely shall have the power of impeaching. The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor or Lieutenant-Governor is impeached, the Chief Justice shall preside.

SEC. 3. Supreme Court. The Supreme Court shall consist of a Chief Justice and four Associate Justices; but the General Assembly may increase the number of Associate Justices when the work of the Court so requires. The Court shall have power to sit in divisions, when in its judgment this is necessary for the proper dispatch of business, and to make rules for the distribution of business between the divisions and for the hearing of cases by the full Court. No decision of any division shall become the judgment of the Court unless concurred in by three justices; and no case involving a construction of the Constitution of the State or of the United States shall be decided except by the Court in banc. All sessions of the Court shall be held in the City of Raleigh.

SEC. 4. Jurisdiction of Supreme Court. The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts. The Supreme Court shall have original jurisdiction to hear claims against the State, but its decision shall be merely
of the General Assembly for its action.

SEC. 5. Superior Courts. The Superior Courts shall be the courts of general jurisdiction and there shall be one such court in each county of the State. They shall be, at all times, open for the transaction of business, except the trial of issues of fact requiring a jury. Terms of Superior Court for the trial of jury cases shall be held in each county at least twice in each year.

SEC. 6. Judicial districts for Superior Courts. The General Assembly shall divide the State into judicial districts, for each of which one Superior Court Judge shall be chosen; but, if the business of the Superior Court in any county shall become too great for one judge to administer, the General Assembly may provide for the election of one or more additional judges for the district in which such court is situate. Every judge of the Superior Court shall reside in the district for which he is elected, but the General Assembly may provide for the election or appointment of Special Superior Court Judges not assigned to any district, who may be designated from time to time by the Chief Justice to hold court in any district or districts within the State. The Chief Justice, when in his opinion the public interest so requires, may assign any Superior Court Judge to hold one or more terms of Superior Court in any district in lieu or in aid of the judge or judges assigned to that district. The General Assembly may divide the State into a number of judicial divisions. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Chief Justice may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said district.

SEC. 7. Term of office and election of judges. Justices of the Supreme Court and Judges of the Superior Courts shall be elected by the people and shall hold office for a term of eight years and until their successors are elected and qualified; but Special Superior Court Judges not assigned to any district shall be elected or appointed for such term as the General Assembly may determine, and such special Superior Court Judges shall have the same jurisdiction, power and authority in the Courts which may be held by
them as is now conferred upon and exercised by the regular judges of the Superior Courts of the State. Justices of the Supreme Court shall be elected by the voters of the whole State. Judges of the Superior Courts may be elected by the voters of the whole State or by the voters of their respective districts or divisions as the General Assembly may provide. The Governor shall by appointment fill all vacancies occurring from death, resignation or otherwise, until the next election to be held more than thirty days after such vacancy has arisen.

Sec. 8. The Judicial Council. The Chief Justice and Associate Justices of the Supreme Court and the Judges of the Superior Courts shall constitute a Judicial Council, which shall meet once each year at the call of the Chief Justice. Except as otherwise provided in this Constitution, the Judicial Council shall have power to make, alter and amend all rules relating to pleading, practice and procedure in the several courts of the State except in the Supreme Court, the practice and procedure of which shall be prescribed by the rules of that Court.

Sec. 9. Courts inferior to the Superior Courts. The General Assembly shall provide by general laws for the creation and jurisdiction of courts inferior to the Superior Courts with appeal therefrom to the Superior Courts; but shall pass no special or local laws with relation to such courts. Courts of special or limited jurisdiction now existing in North Carolina, including courts of justices of the peace, shall be continued until otherwise provided by the General Assembly as a result of the passage of general laws under this section.

Sec. 10. Solicitors. A solicitor shall be elected for each judicial district, or for such other division of the State as the General Assembly may determine, by the qualified voters thereof. He shall hold office for the term of four years and shall prosecute on behalf of the State in all criminal actions in the Superior Courts, advise the officers of justice in his district and perform such other duties as may be imposed on him by law.

Sec. 11. Removal of judges of the various courts for inability. Any Justice of the Supreme Court, or Judge of the Superior Courts, and the presiding officers of such courts inferior to the Superior Court, as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both houses of the General Assembly. The justice, judge or presiding officer against whom the General Assembly may be
about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

SEC. 12. Fees, salaries and emoluments. The General Assembly shall prescribe and regulate the fees, salaries and emoluments of all officers provided for in this article; but the salaries of Justices of the Supreme Court and Judges of the Superior Courts shall not be diminished except by tax levies common to others during the time for which they shall have been elected.

ARTICLE V

REVENUE, TAXATION AND PUBLIC DEBT

SECTION 1. State taxation. The power of taxation shall be exercised in a just and equitable manner, and shall never be surrendered, suspended or contracted away. Taxes shall be levied only for public purposes, and every act levying a tax shall state the object to which it is to be applied.

SEC. 2. Limitation on State debt. The General Assembly shall have the power to contract debts and to pledge the faith and credit of the State for the following purposes:

To fund or refund a valid existing debt;

To borrow in anticipation of the collection of taxes due and payable within the fiscal year to an amount not exceeding fifty per centum of such taxes;

To supply a casual deficit;

To suppress riots or insurrections, or to repel invasions.

For any purpose other than these enumerated, the General Assembly shall have no power to contract new debts in excess of two-thirds of the amount by which its outstanding indebtedness shall have been reduced during the next preceding biennium, unless the subject be submitted to a vote of the people of the State, and be approved by a majority of those who shall vote thereon. The General Assembly shall have no power to give or lend the credit of the State in aid of any person, association or corporation. The State shall never pay any debt incurred in the prosecution of the War Between the States, or for the emancipation of any slave, or pay any outstanding bonds issued by the so-called Reconstruction Legislatures of 1868, 1869, and 1870, or the Convention of 1868, which said bonds have been declared invalid by prior constitutions.

SEC. 3. County and municipal taxation. The General Assembly shall, by general laws, provide a uniform system of taxation for the counties, cities, towns or other municipal
Supervision of local taxation.

Limitation on county and municipal indebtedness.

Minimum number of votes required when question submitted to people.

Tax exemptions.

Disbursements of public funds.

Misuse of sinking funds.

corporations; and no county, city, town or other municipal corporation shall exercise the power of taxation except in accordance with such general laws.

Sec. 4. Supervision of taxes and finances of local governments. The General Assembly shall, by general laws, provide appropriate regulations governing the budgets and tax levies of counties, cities, towns and other municipal corporations, and prescribe the method by which public notice of such budgets and tax levies shall be given.

Sec. 5. County and municipal indebtedness limited. No county, city, town or other municipal corporation shall contract any debt, pledge its faith or loan its credit unless by a vote of the majority of the qualified voters thereof, except for the purpose of funding or refunding a valid existing debt, or meeting appropriations made for the current fiscal year in anticipation of the collection of taxes and revenues for such year; Provided, however, that a county, city, town or other municipal corporation which shall have reduced the total of its bonded indebtedness within a given year may, to meet its necessary expenses and debts, issue bonds to an amount not exceeding one-half of the reduction so made, without such vote. No election shall authorize any county, city, town or other municipal corporation to contract any debt, pledge its faith or loan its credit, unless the majority of the votes cast in favor of it are at least one-fourth of the number of votes cast in such county, city, town or other municipal corporation for the office of Governor of the State at the last gubernatorial election.

Sec. 6. Exemptions. Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes. The General Assembly may also exempt, to a value not exceeding three hundred dollars, wearing apparel, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, or any other personal property.

Sec. 7. Disbursement of public funds. No money shall be drawn from the Treasury of the State, or of any county, city, town or other municipal corporation, but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Sec. 8. Use of sinking funds. No part of any sinking fund of the State, or of any sub-division or municipality thereof, which shall have been created to retire specific
bonds or indebtedness, shall be used for any other purpose until such bonds or indebtedness shall have been paid.

ARTICLE VI
SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. Who may vote. Every person born in the United States, and every person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this Article, and presents himself in person, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided. Voting otherwise than in person by persons physically disabled or absent from the county in which they are entitled to vote may be provided by the General Assembly under properly restrictive regulations.

SEC. 2. Qualification of voters. The voter shall have resided in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote, four months next preceding election: Provided, that removal from one precinct, ward, or other election district to another shall not operate to deprive any person of the right to vote in the precinct, ward, or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall have been first restored to citizenship in the manner prescribed by law.

SEC. 3. Voters to be registered. Every person offering to vote shall be at the time a legally registered voter as prescribed by law, and every person presenting himself for registration, unless already registered as provided by the laws of North Carolina, shall be able to read and write any section of this Constitution in the English language.

SEC. 4. Elections by the people and the General Assembly. All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

SEC. 5. Eligibility to office; official oath. Every voter in North Carolina shall be eligible to office, except as in this article disqualified; but before entering upon the duties of the office he shall take and subscribe the following oath:

"I, ____________________________, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will
faithfully discharge the duties of my office as
So help me, God."

SEC. 6. Disqualification for office. The following classes of persons shall be disqualified for office: First, all persons who shall deny the being of Almighty God; Second, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

ARTICLE VII
EDUCATION

SECTION 1. Education encouraged. Religion, morality and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

SEC. 2. Uniform State system of schools. The General Assembly shall provide by taxation, or otherwise, for a general and uniform system of free public schools in North Carolina, wherein equal opportunities, so far as practicable, shall be provided for all the children of the State, and shall enact such laws as it may deem necessary to carry out the provisions of this article.

SEC. 3. Six months minimum term. The State shall maintain a system of free public schools throughout the State for a term of at least six months in every year; and it shall be the duty of the General Assembly to provide adequate revenue for the support thereof. The General Assembly may provide for and maintain a longer school term.

SEC. 4. Property devoted to educational purposes. The proceeds of all lands that have been, or hereafter may be, granted by the United States to this State, and not otherwise appropriated by this State or the United States; also all moneys, stocks, bonds, and other property belonging to the State for purposes of public education; also the net proceeds from the sale of estrays, and the clear proceeds of all penalties and forfeitures, and all fines collected in the several counties from any breach of the penal or military law of the State; also the net proceeds of all sales of the swamp lands belonging to the State and all other grants, gifts or devices that have been or may hereafter be made to the State and not otherwise appropriated by the State or by the terms
of the grant, gift, or devise shall be paid into the State Treasury and, together with so much of the revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated and used for establishing and maintaining in this State a uniform system of free public schools, and for no other use or purpose whatsoever.

SEC. 5. State Board of Education. The general supervision and administration of the free public school system, and of the educational funds provided for the support thereof, shall be vested in a State Board of Education, to consist of seven members. The State Superintendent of Public Instruction shall be a member of said board, and its chairman and chief executive officer. The other members of the Board shall be appointed by the Governor, subject to confirmation by the General Assembly in joint session. The first appointment under this section shall be three members for two years, and three members for four years, and thereafter all appointments shall be made for a term of four years. All appointments to fill vacancies shall be made by the Governor for the unexpired term. The board shall elect a vice-chairman who shall preside in the absence of the chairman, and also shall elect a secretary, who need not be a member of the board. A majority of the board shall constitute a quorum for the transaction of business. The per diem and expenses of the members of the board shall be provided by the General Assembly.

SEC. 6. Powers and duties of board. The State Board of Education shall have power to divide the State into a convenient number of school districts without regard to township or county lines; to regulate the grade, salary and qualifications of teachers; to provide for the selection and adoption of the text books to be used in the public schools; to apportion and equalize the public school funds over the State; and generally to supervise and administer the free public school system of the State and make all needful rules and regulations in relation thereto. All the powers enumerated in this Section shall be exercised in conformity with this Constitution and subject to such laws as may be enacted from time to time by the General Assembly.

SEC. 7. School attendance; separation of races. The General Assembly is empowered to enact laws fixing the age within which pupils may attend the public schools, regulating the conditions under which they may attend, and requiring attendance unless educated by other means than in the public schools. The children of the white and colored races shall be taught in separate schools, but equal oppor-
Sec. 8. Higher education. The General Assembly shall maintain a system of higher education in the State, to be comprised of the University and such other educational institutions as the General Assembly may deem wise. The General Assembly shall have power to provide for the election of trustees for the University and other educational institutions of the State, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in anywise granted to or conferred upon the trustees of said institutions; and the General Assembly may make such provisions, laws and regulations from time to time as may be necessary and expedient for the maintenance and management of said University and other institutions.

Sec. 9. Benefits of State educational institutions. The General Assembly may provide that the benefits of the University and other educational institutions of the State, as far as practicable, be extended to the youth of the State free of expense for tuition; and all property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

ARTICLE VIII

HOMESTEADS AND EXEMPTIONS

Sec. 1. Exemptions of personal property. The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court issued for the collection of any debt.

Sec. 2. Homestead. Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt and may be exempt from taxation in the discretion of the General Assembly. But no property shall be exempt from payment of obligations contracted for the purchase of said premises.
Sec. 3. Homestead exempt from debt. The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Sec. 4. Laborer's lien. The provisions of Sections one and two of this Article shall not be construed to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Sec. 5. Benefit of widow. If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Sec. 6. Deed for homestead. Nothing contained in the foregoing Sections of this Article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

Sec. 7. Insurance for benefit of wife and children exempt. Insurance on the life of a citizen of this State payable to his wife or minor children shall not be subjected to the claims of his creditors, either during his lifetime or after his death.

Sec. 8. Property of married women secured to them. The real and personal property of any woman in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such woman, and shall not be liable for any debts, obligations, or engagements of her husband.

ARTICLE IX

PUBLIC WELFARE, PENAL AND CHARITABLE INSTITUTIONS, AND PUNISHMENTS

Section 1. State Board of Public Welfare. Constructive promotion of the social welfare or the common good being one of the first duties of a State, the General Assembly shall make provision for a Board of Public Welfare whose duties shall be the following, and such other duties as the General Assembly may prescribe: To study and promote the welfare of childhood, especially the welfare of the underprivileged child; to study and promote the public welfare especially as
related to such subjects as unemployment, physical infirmities, mental health, poverty, vagrancy, housing, crime, marriage and divorce, public amusement, care and treatment of prisoners and other delinquents; to recommend needed social legislation; to visit and inspect all charitable and penal institutions with such powers of supervision as the General Assembly may prescribe, and to report annually to the Governor upon their condition with suggestions for their improvement.

SEC. 2. Public, charitable, reformatory or penal institutions. Such charitable, sanitary, benevolent, reformatory or penal institutions as the claims of humanity and the public good may require shall be established and operated by the State under such organization and in such manner as the General Assembly may prescribe.

SEC. 3. Death Punishment. The object of punishment being not only to satisfy justice but also to reform the offender and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

SEC. 4. Institutions self-supporting. It shall be steadily kept in view by the General Assembly, the State Board of Public Welfare and the governing boards of all penal and charitable institutions that such institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

ARTICLE X

MILITIA

SECTION 1. Who are liable to militia duty. All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: Provided, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

SEC. 2. Organization of militia. The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for their compensation when called into active service.

SEC. 3. Exemptions. The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.
ARTICLE XI

AGRICULTURE, INDUSTRY AND MISCELLANEOUS PROVISIONS

SECTION 1. Agriculture, industry and natural resources; industrial relations; bank supervision. Proper agencies of government shall be maintained at all times for promoting the agricultural and industrial development of the State. In formulating legislation, constant objects of State policy shall include the conservation of natural resources such as soils, minerals, water power and fisheries, the encouragement of proper forestry policies, the maintenance of soil fertility, the preservation of natural or scenic beauty, and the promotion of thrift and home ownership. The General Assembly shall have power to adjust the taxing system so as to encourage home ownership, the development of forestry and the conservation of all natural resources. The State shall endeavor to serve the interests of both employers and employees by encouraging the peaceful adjustment of industrial disputes. The General Assembly shall provide proper regulation for the protection of industrial workers, especially women and children, and shall also safeguard the earnings of citizens by adequate protective legislation and supervision of banks and other financial institutions or investment agencies.

SEC. 2. Mechanic's lien. The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

SEC. 3. Seat of Government and boundaries of State. The seat of government in this State shall be at the City of Raleigh, and the limits and boundaries of the State shall remain as they now are.

SEC. 4. Dual office-holding forbidden. No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly; Provided, that nothing herein contained shall extend to officers in the militia, justices of the peace, school committeemen, notaries public, commissioners and trustees of public charities and institutions, or commissioners for special purposes.

SEC. 5. Intermarriage of whites and negroes prohibited. All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.
Corporations under general laws.

Sec. 6. Corporations under general laws. No corporation shall be created, nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations, and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

ARTICLE XII
AMENDMENTS, EXISTING LAWS AND OFFICES

Section 1. Constitutional Convention. No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all of the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly. A convention, when called, shall be limited to 120 delegates and such delegates shall be elected upon basis of the membership in the House of Representatives.

Sec. 2. Amendment of the Constitution. No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

Sec. 3. Laws to remain in force. The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be and remain in force until lawfully altered. The provisions of the prior Constitution and its amendments not embodied herein, shall, except as inconsistent with the provisions of this Constitution, remain in force as statutory law subject to the power of the General Assembly to repeal or modify any or all of them.
SEC. 4. *This Constitution not to vacate existing offices.*
The changes made in the prior Constitution of North Carolina by this Constitution shall not have the effect of vacating any office or term of office now filled or held by virtue of any election or appointment made under the said Constitution and the laws of the State made in pursuance thereof.

SEC. 2. That this amendment shall be submitted to the qualified voters of the State at the next general election.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed the words, "For Amendment Amending the Preamble and the Several Articles of the Constitution.", and those opposed shall vote a ballot on which shall be written or printed the words, "Against Amendment Amending the Preamble and the Several Articles of the Constitution."

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll said amendment so certified among the permanent records in his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

SEC. 5. That this Act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
S.B. 398  

CHAPTER 384

AN ACT TO PROMOTE PUBLIC HEALTH, SAFETY, MORALS AND GENERAL WELFARE BY PROVIDING FOR THE CONSTRUCTION AND SUPERVISION OF SAFE AND SANITARY HOUSING FOR FAMILIES OF LOW INCOME, AND FOR THE SALE OR RENTAL THEREOF ON REASONABLE TERMS; AUTHORIZING THE INCORPORATION OF LIMITED DIVIDEND HOUSING COMPANIES, AND PRESCRIBING THE POWERS, RIGHTS AND DUTIES THEREOF; CREATING A STATE BOARD OF HOUSING FOR THE PURPOSE OF ENCOURAGING, APPROVING, ASSISTING, SUPERVISING AND REGULATING SUCH ACTIVITIES, PRESCRIBING AND DEFINING THE POWERS AND DUTIES OF THE BOARD, INCLUDING SUPERVISORY AND REGULATORY POWERS OVER LIMITED DIVIDEND HOUSING COMPANIES ENGAGED IN SUCH ACTIVITIES, AUTHORIZING THE BOARD TO FIX WITHIN CERTAIN LIMITS THE RENTALS OR PURCHASE PRICE OF HOUSING ACCOMMODATIONS FURNISHED BY LIMITED DIVIDEND HOUSING COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be known as the "State Housing Law."

SEC. 2. It is hereby declared that it is necessary in the public interest to make provision for housing for families of low income, and that, the providing of such housing being now otherwise impossible, it is essential that provision be made for the investment of private and public funds at low interest rates, the acquisition at fair prices of adequate parcels of land and the construction of new housing facilities under public supervision in accord with proper standards of sanitation and safety, at a cost which will permit their rental or sale at prices which families of low income can afford to pay. Therefore, there are created and established the agencies and instrumentalities hereinafter prescribed which are declared to be the agencies and instrumentalities of the State for the purpose of attaining the ends herein recited, and their necessity in the public interest is hereby declared a matter of legislative determination.

SEC. 3. There is hereby created a State Board of Housing of the State of North Carolina, which will consist of five (5) members, to be appointed by the Governor. Two of the five members shall be appointed for two years, and three for four
years, and at the expiration of these terms their successors shall be appointed for a term of four years. All vacancies which may occur for any unexpired term shall be filled by the Governor. The members of the Board shall receive no salary, but shall be entitled to the necessary traveling and other expenses incurred in the discharge of their duties.

SEC. 4. The members of the board shall choose from among their number a chairman and vice-chairman, and the board may appoint such other officers and employees, including a secretary, as it may require, for the performance of its duties, and shall fix and determine their qualifications, duties and salaries.

SEC. 5. No housing project proposed by a limited dividend housing corporation incorporated under this act shall be undertaken, and no building or other construction shall be placed under contract or started without the approval of the board. No housing project shall be approved by the board unless:

(a). It shall appear practicable to rent or sell the housing accommodations to be created at prices not exceeding those prescribed by the board. No such project shall be approved in contravention of any zoning or building ordinance in effect in the locality in which designated areas are located.

(b). There shall be submitted to the board a financial plan in such form and with such assurances as the board may prescribe to raise the actual cost of the lands and projected improvements by subscriptions to or the sale of the stock, income debentures and mortgage bonds of such corporation. Whenever reference is made in this act to cost of projects or of buildings and improvements in projects, such cost shall include charges for financing and supervision approved by the board and carrying charges during construction required in the project including interest on borrowed and, where approved by the board, on invested capital.

(c). There shall be such plans of site development and buildings as show conformity to reasonable standards of health, sanitation, safety and provisions for light and air, accompanied by proper specifications and estimates of cost. Such plans and specifications shall not in any case fall below the requirements of the health, sanitation, safety and housing laws of the State and shall meet superior requirements if prescribed by local laws and ordinances.

(d). The corporation agrees to accept a designee of the board of housing as a member of the board of directors of said corporation.
Judicial powers of Board.

Disbursement of funds by a trustee.

Investigation into limited dividend housing corporations.

(e). If required by the board, the corporation shall deposit all monies received by it as proceeds of its mortgage bonds, notes, income debentures, or stock, with a trustee which shall be a banking corporation authorized to do business in the State of North Carolina and to perform trust functions, and such trustee shall receive such monies and make payment therefrom for the acquisition of land, the construction of improvements and other items entering into cost of land improvements upon presentation of draft, check or order signed by a proper officer of the corporation, and, if required by the board, countersigned by the said board or a person designated by it for said purpose. Any funds remaining in the custody of said trustee after the completion of the said project and payment or arrangement in a manner satisfactory to the board for payment in full thereof shall be paid to the corporation.

SEC. 6. The board shall have power to investigate into the affairs of limited dividend housing companies, incorporated under this act, and into the dealings, transactions or relationships of such companies with other persons. Any of the investigations provided for in this act may be conducted by the board or by a committee to be appointed by the board consisting of one or more members of the board. Each member of the board or a committee thereof shall have power to administer oaths, take affidavits and to make personal inspections of all places to which their duties relate. The board or a committee thereof shall have power to subpoena and require the attendance of witnesses and the production of books and papers relating to the investigations and inquiries authorized in this act, and to examine them in relation to any matter it has power to investigate, and to issue commissions for the examination of witnesses who are out of the State or unable to attend before the board or excused from attendance.

SEC. 7. The board is hereby empowered to (a) study housing conditions and needs throughout the State to determine in what areas congested and insanitary housing conditions constitute a menace to the health, safety, morals, welfare and reasonable comfort of the citizens of the State, (b) prepare programs for correcting such conditions, (c) collect and distribute information relating to housing, (d) investigate all matters affecting the cost of construction or production of dwellings, (e) study means of securing economy in the construction and arrangement of buildings, (f) recommend and approve the areas within which or adjacent to which the construction of housing projects by limited dividend housing companies may be undertaken, and (g) cooperate with
local housing officials and planning commissions or similar bodies in cities and other localities in developments of projects they at any time may have under consideration.

Sec. 8. The board may permit the consolidation of two or more approved projects or the extension or amendment of any approved project or the consolidation of any approved project with a proposed project. In any of these events, the consolidation project shall be treated as an original project and an application shall be submitted as in the case of an original project and rents may be averaged throughout the consolidated or extended project. The board may likewise permit or decline to permit any limited dividend corporation to organize and operate more than one project or to take over any project heretofore approved by the board and to operate it independently of other projects of the corporation.

Sec. 9. In pursuance of its power and authority to supervise and regulate the operations of limited dividend housing companies incorporated under this act the board may:

(a). Order any such corporation to make, at its expense, such repairs and improvements as will preserve or promote the health and safety of the occupants of buildings and structures owned or operated by such corporations.

(b). Order all such corporations to do such acts as may be necessary to comply with the provisions of the law, the rules and regulations adopted by the board or by the terms of any project approved by the board, or to refrain from doing any acts in violation thereof.

(c). Examine all such corporations and keep informed as to their general condition, their capitalization and the manner in which their property is constructed, leased, operated or managed.

(d). Either through its members or agents duly authorized by it, enter in or upon and inspect the property, equipment, buildings, plants, offices, apparatus and devices of any such corporation, examine all books, contracts, records, documents and papers of any such corporation and by subpoena duces tecum compel the production thereof.

(e). In its discretion prescribe uniform methods and forms of keeping accounts, records and books to be observed by such companies and to prescribe by order accounts in which particular outlays and receipt shall be entered, charged or credited.

(f). Require every such corporation to file with the board an annual report setting forth such information as the board may require verified by the oath of the President and General Manager or Receiver if any thereof or by the person required
to file the same. Such report shall be in the form, cover the period and be filed at the time prescribed by the board. The board may further require specific answers to questions upon which the board may desire information and may also require such corporation to file periodic reports in the form covering the period and at the time prescribed by the board.

(g) From time to time make, amend and repeal rules and regulations for carrying into effect the provisions of this act.

SEC. 10. The board shall fix the maximum rental or purchase price to be charged for the housing accommodations furnished by such corporation. Such maximum rental or purchase price shall be determined upon the basis of the actual final cost of the project so as to secure, together with all other income of the corporation, a sufficient income to meet all necessary payments to be made by said corporations, as hereinafter prescribed, and such rental or purchase price shall be subject to revision by the board from time to time. The payments to be made by such corporation shall be (a) all fixed charges, and all operating and maintenance charges and expenses which shall include taxes, assessments, insurance, amortization charges in amounts approved by the board to amortize the mortgage indebtedness in whole or in part, depreciation charges if, when and to the extent deemed necessary by the board; reserves, sinking funds and corporate expenses essential to operation and management of the project in amounts approved by the board. (b) A dividend not exceeding the maximum fixed by this act upon the stock of the corporation allotted to the project by the board. (c) Where feasible in the discretion of the board, a sinking fund in an amount to be fixed by the board for the gradual retirement of the stock, and income debentures of the corporation to the extent permitted by this act.

Letting, subletting or assignment of leases of apartments in such buildings or structures at greater rentals than prescribed by the order of the board are prohibited and all such leases will be void for all purposes.

SEC. 11. (1) Reorganization of limited dividend housing companies shall be subject to the supervision and control of the board and no such reorganization shall be had without the authorization of such board.

(2) Upon all such reorganizations the amount of capitalization, including therein all stocks, income debentures and bonds and other evidence of indebtedness shall be such as is authorized by the board which in making its determination, shall not exceed the fair value of the property involved.
SEC. 12. Whenever the board shall be of the opinion that any such limited dividend housing company is failing or omitting, or about to fail or omit, to do anything required of it by law or by order of the board and is doing or about to do anything, or permitting anything or about to permit anything to be done, contrary to or in violation of law or of any order of the board, or which is improvident or prejudicial to the interests of the public, the lienholders or the stockholders, it may commence an action or proceeding in the Superior Court of the county in which the said company is located, in the name of the board for the purpose of having such violations or threatened violations stopped and prevented by mandatory injunction. The board shall begin such action or proceeding by a petition and complaint to the said Superior Court, alleging the violation complained of and praying for appropriate relief by way of mandatory injunction. It shall thereupon be the duty of the court to specify the time, not exceeding thirty days after service of a copy of the petition and complaint, within which the corporation complained of must answer the petition and complaint.

In case of default in answer or after answer the court shall immediately inquire into the facts and circumstances in such manner as the court shall direct without other or formal pleadings, and without respect to any technical requirements. Such other persons or corporations as it shall seem to the court necessary or proper to join as parties in order to make its order or judgment effective, may be joined as parties. The final judgment in any such action or proceeding shall either dismiss the action or proceeding or direct that a mandatory injunction be issued as prayed for in the petition and complaint or in such modified or other form as the court may determine will afford appropriate relief.

SEC. 13. When the board shall have approved a project for the construction of housing accommodations presented to it by a limited dividend housing company, such company may undertake the acquisition of the property needed for said project. Such property may be acquired by gift, bequest, or purchase.

SEC. 14. Any number of natural persons, not less than three, a majority of whom are citizens of the United States, may become a corporation by subscribing, acknowledging and filing in the office of the Secretary of State articles of incorporation, hereinafter called "articles," setting forth the information required by the general corporation act of the State, except as herein modified or changed.

(a). The purposes for which a limited dividend housing company is to be formed shall be as follows: To acquire, construct, maintain and operate housing projects when author-
ized by and subject to the supervision of the board of housing.

(b). The shares of which the capital shall consist shall have a par value.

(c). Articles of incorporation shall contain a declaration that the corporation has been organized to serve a public purpose and that it shall remain at all times subject to the supervision and control of the board or of other appropriate State authority; that all real estate acquired by it and all structures erected by it shall be deemed to be acquired for the purpose of promoting the public health and safety and subject to the provisions of the State Housing Law and that the stockholders of this corporation shall be deemed, when they subscribe to and receive the stock thereof, to have agreed that they shall at no time receive or accept from the company, in repayment of their investment in its stock, any sums in excess of the par value of the stock, together with cumulative dividends at the rate of six per centum per annum, and that any surplus in excess of such amount if said company shall be dissolved shall revert to the State of North Carolina.

(d). The provisions of the general corporation act, as hereafter from time to time amended, shall apply to limited dividend housing companies, except where such provisions are in conflict therewith.

SEC. 15. No stockholder in any company formed hereunder shall receive any dividend, or other distribution based on stock ownership, in any one year in excess of six per centum per annum except that when in any preceding year dividends in the amount prescribed in the articles of incorporation shall not have been paid on the said stock, the stockholders may be paid such deficiency without interest out of any surplus earned in any succeeding years.

SEC. 16. No limited dividend housing company incorporated under this act shall issue stock, bonds or income debentures, except for money, services or property actually received for the use and lawful purpose of the corporation. No stock, bonds or income debentures shall be issued for property or services except upon a valuation approved by the board of housing and such valuation shall be used in computing actual or estimated cost.

SEC. 17. The articles of incorporation may authorize the issuance of income debenture certificates bearing no greater interest than six per centum per annum. After the incorporation of a limited dividend housing company, the directors thereof may, with the consent of two-thirds of the holders of any preferred stock that may be issued and outstanding, offer to the stockholders of the company the privilege of exchanging their preferred and common stock in such quantities and at
such times as may be approved by the board of housing for
such income debenture certificates, whose face value shall
not exceed the par value of the stock exchanges therefor.

Sec. 18. No limited dividend housing company incorporated
shall under this act:

(1). Acquire any real property or interest therein unless
it shall first have obtained from the board a certificate that
such acquisition is necessary or convenient for the public pur-
pose defined in this act.

(2). Sell, transfer, assign or lease any real property with-
out first having obtained the consent of the board: Provided,
however, that leases conforming to the regulations and rules
of the board and for actual occupancy by the lessees may be
made without the consent of the board. Any conveyance,
incumbrance, lease or sub-lease made in violation of the
provisions of this section and any transfer or assignment
thereof shall be void.

(3). Pay interest returns on its mortgage indebtedness
and its income debenture certificates at a higher rate than
six per centum per annum.

(4). Issue its stock, debentures and bonds covering any
project undertaken by it in an amount greater in the aggre-
gate than the total actual final cost of such project, including
the lands, improvements, charges for financing and supervis-
ion approved by the board and interest and other carrying
charges during construction.

(5). Mortgage any real property without first having
obtained the consent of the board.

(6). Issue any securities or evidences of indebtedness
without first having obtained the approval of the board.

(7). Use any building erected or acquired by it for other
than housing purposes, except that when permitted by law
the story of the building above the cellar or basement and
the space below such story may be used for stores, commercial,
coöperative or community purposes, and when permitted by
law the roof may be used for coöperative or community
purposes.

(8). Charge or accept any rental, purchase price or other
charge in excess of the amounts prescribed by the board.

(9). Enter into contracts for the construction of housing
projects, or for the payments of salaries to officers or em-
ployees except subject to the inspection and revision of the
board and under such regulations as the board from time to
time may prescribe.

(10). Voluntarily dissolve without first having obtained the
consent of the board.
Guaranties.

Loans and security therefor regulated.

Amortization.

Earnings transferred to surplus.

Limit on.

Disbursement of funds on dissolution.

Surplus to State.

Annual surpluses applied to rent reductions.

Board as defendant in foreclosure actions.

(11). Make any guaranty without the approval of the board.

Sec. 19. Any company formed under this act may, subject to the approval of the board, borrow funds and secure the repayment thereof by bonds and mortgage or by an issue of bonds under trust indenture. The bonds so issued and secured and the mortgage or trust indentures relating thereto may create a first or senior lien and a second or junior lien upon the real property embraced in any project. Such bonds and mortgages may contain such other clauses and provisions as shall be approved by the board, including the right to assignment of rents and entry into possession in case of default; but the operation of the housing projects in the event of such entry by mortgagee or receiver shall be subject to the regulations of the board under this act. Provisions for the amortization of the bonded indebtedness of companies formed under this act shall be subject to the approval of the board.

Sec. 20. The amount of net earnings transferable to surplus in any year after making or providing for the payments specified in subdivisions (a), (b) and (c) of Section 10 of this act shall be subject to the approval of the board. The amount of such surplus shall not exceed fifteen per centum of the outstanding capital stock and income debentures of the corporation, but the surplus so limited shall not be deemed to include any increase in assets due to the reduction of mortgage or amortization or similar payments. On dissolution of any limited dividend housing company, the stockholders and income debenture certificate holders shall in no event receive more than the par value of their stock and debentures plus accumulated, accrued and unpaid dividends of interest, less any payment or distributions theretofore made other than by dividends provided in Section 15, and any remaining surplus or other undistributed earnings shall be paid into the general fund of the State of North Carolina, or shall be disposed of in such other manner as the board may direct and the then Governor may approve.

Sec. 21. If in any calendar or fiscal year the gross receipts of any company formed hereunder should exceed the payments or charges specified in Section 10, the sums necessary to pay dividends, interest accrued or unpaid on any stock or income debentures, and the authorized transfer to surplus, the balance shall, unless the board of directors with the approval of the board of housing shall deem such balance too small for the purposes, be applied to the reduction of rentals.

Sec. 22. (1). In any foreclosure action the board shall be made a party defendant; and such board shall take all steps in such action necessary to protect the interest of the
public therein, and no costs shall be awarded against the board. Foreclosure shall not be decreed unless the court to which application therefor is made shall be satisfied that the interests of the lien-holder or holders cannot be adequately secured or safeguarded except by the sale of the property. In any such proceeding, the court shall be authorized to make an order increasing the rental to be charged for the housing accommodations in the project involved in such foreclosure, or appoint a receiver of the property or grant such other and further relief as may be reasonable and proper. In the event of a foreclosure sale or other judicial sale, the property shall, except as provided in the next succeeding paragraph of this section, be sold to a limited dividend housing corporation organized under this act, provided such corporation shall bid and pay a price for the property sufficient to pay court costs and all liens on the property with interest. Otherwise the property shall be sold free of all restrictions imposed by this act.

(2) Notwithstanding the foregoing provisions of this section, wherever it shall appear that a corporation, subject to the supervision either of the State Insurance Department or State Banking Department, or the Federal government or any agency or department of the Federal government, shall have loaned on a mortgage which is a lien upon any such property such corporation shall have all the remedies available to a mortgagee under the laws of the State of North Carolina, free from any restrictions contained in this section, except that the board shall be made a party defendant and that such board shall take all steps necessary to protect the interests of the public and no costs shall be awarded against it.

Sec. 23. Before any limited dividend housing corporation incorporated under this act shall purchase the property of any other limited dividend housing corporation, it shall file an application with the board in the manner hereinbefore provided as for a new project and shall obtain the consent of the board to the purchase and agree to be bound by the provisions of this act, and the board shall not give its consent unless it is shown to the satisfaction of the board that the project is one that can be successfully operated according to the provisions of this act.

Sec. 24. In the event of a judgment against a limited dividend housing corporation in any action not pertaining to the collection of a mortgage indebtedness, there shall be no sale of any of the real property of such corporation except upon sixty days' written notice to the board. Upon receipt of such notice the board shall take such steps as in its judgment may be necessary to protect the rights of all parties.
SEC. 25. The board may charge and collect for a limited dividend housing corporation, incorporated under this act, reasonable fees in accordance with rates to be established by the rules of the board for the examination of plans and specifications and the supervision of construction in an amount not to exceed one-half of one per cent of the cost of the project; for the holding of a public hearing upon application of a housing corporation an amount sufficient to meet the reasonable cost of advertising the notice thereof and of the transcript of testimony taken thereat; for any examination or investigation made upon application of a housing corporation and for any act done by the board, or any of its employees, in performance of their duties under this act an amount reasonably calculated to meet the expense of the board incurred in connection therewith. In no event shall any part of the expenses of the board ever be paid out of the State treasury. The board may authorize a housing corporation to include such fees as part of the cost of a project, or as part of the charges specified in section 10 of this act pursuant to rules to be established by the board.

SEC. 26. The provisions of this act shall be severable and if any of its provisions shall be held to be unconstitutional the decision so holding shall not be construed to affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

SEC. 27. The corporate existence of any corporation authorized hereunder shall not extend beyond twenty-five years from the date of incorporation, and promptly upon such termination the corporation shall be liquidated and its assets distributed as provided herein, unless the incorporation Board, by approval of the State Board of Housing, should grant an extension for an additional period of time.

SEC. 28. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 29. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
S.B. 548  CHAPTER 385
AN ACT TO INCORPORATE THE NORTH CAROLINA
STATE THRIFT SOCIETY.

The General Assembly of North Carolina do enact:

SECTION 1. That in order the better to provide for the education of the school children of the State in the principles and practice of thrift and saving and in order to aid them in making better provision for their future advanced education, there is hereby created under the patronage and control of the State a non-stock corporation to be known as the North Carolina State Thrift Society.

SEC. 2. The charter of the Society shall be perpetual.

SEC. 3. The membership of the Society shall be identical with the membership of the Governing Board, which shall consist of sixteen Directors. The State Treasurer, the Superintendent of Public Instruction, the President of the North Carolina Bankers Association and the President of the University of North Carolina shall throughout their terms of office be ex officio members of the Board. The remaining twelve members of the Board shall be appointed by the Governor for successive terms of four years each, and shall be equally divided between the business and financial and the educational interests of the State, six members to each of the named groups, provided that at least four of those representing business must be experienced bankers.

SEC. 4. In the event of a vacancy occurring before the expiration of the terms of office of any Director, the Board by a majority vote of its full membership, including ex officio members, shall have power to elect persons to fill out the unexpired terms.

SEC. 5. The State Treasurer shall be the Treasurer and depository of the funds of the Society. The other officers of the Society shall be elected by the Board, and shall include a President, Cashier, Secretary and Auditor.

SEC. 6. The Society shall have power and authority to purchase, lease and otherwise acquire such real and personal property as may be deemed useful to the prosecution of the objects for which it is created. It may sell and dispose of the same and may hold or may sell and convey such property also as may be taken in whole or partial satisfaction of any debt due to it. It may also receive gifts of money and property to be applied to its corporate purposes.

SEC. 7. The Society may receive deposits of the funds of children and others attending any of the public schools or colleges of North Carolina, as provided in Chapter 481 of the North Carolina General Assembly.
of the Public Laws of North Carolina in 1933, entitled "An act to provide for instruction in thrift and saving in the public schools of the State," and subject to repayment on terms established by the Board, provided that no individual account may exceed $1,000.

SEC. 8. The funds in the Treasurer's hands may be deposited by him to his credit as State Treasurer and Treasurer of the Society in banks upon like terms and secured in like manner as other State deposits. The interest accruing and paid on such deposits shall be added to the funds of the Society.

SEC. 9. Neither deposits in the Society nor its property investments and assets shall at any time be subject to taxation by the State of North Carolina or any of its sub-divisions, except that gift, inheritance or estate taxes may be levied on the transfer of private deposits in the Society.

SEC. 10. The Society, for the purpose of aiding deserving students to obtain advanced education, shall have power to loan its funds, and those which it has received on deposit, for not more than one year at a time to students, residents of North Carolina, registered in any institution of higher learning in the State, on the note of the borrower to the Society, with two co-makers as sureties who are certified by a Clerk of the Superior Court and Register of Deeds, to be each worth the amount of the note above homestead exemption and encumbrances, and whose signatures are acknowledged before a notary public. The making of student loans shall be subject to such additional rules as the Board may prescribe.

SEC. 11. The funds of the Society where not required for student loans may at the discretion of the Board be invested in obligations of the United States Government or of the State of North Carolina.

SEC. 12. Provided that no expense of any nature nor liability of any kind shall rest on the State of North Carolina by reason of this act.

SEC. 13. This act shall be in effect from and after the date of its ratification.

Ratified this the 8th day of May, A. D. 1933.
H.B. 1221  
CHAPTER 386

AN ACT TO EXTEND THE PERIOD FOR COMMENCEMENT OF ACTIONS ON CERTAIN EVIDENCES OF INDEBTEDNESS OF CARTERET COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The Statute of Limitations prescribed in article five of chapter twelve, Consolidated Statutes of nineteen hundred and nineteen, shall not apply to the holder or holders of vouchers, script or other evidence of indebtedness heretofore issued by Carteret County and Haywood County in favor of teachers or other employees in the public schools of the said county; but the holder and/or holders of such vouchers, script or other evidence of indebtedness shall have five years from date of ratification of this act in which to commence actions for enforcement of payment of such indebtedness; and by further amending Chapter 12, Article 5, Consolidated Statutes, section 442, sub-section two, by adding the following: “This sub-section shall not apply to Haywood County.”

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1367  
CHAPTER 387

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: “That all that portion of the above section following the word ‘collected’ in line three shall not apply to Columbus County.”

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
H.B. 1403  CHAPTER 388
AN ACT TO AMEND THE TAX FORECLOSURE ACT OF 1933, KNOWN AS HOUSE BILL NO. 158, TO EXEMPT FROM ITS PROVISIONS ALAMANCE COUNTY AND THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of the Tax Foreclosure Act of nineteen hundred and thirty-three, ratified March thirteenth, nineteen hundred and thirty-three, and known as House Bill Number one hundred and fifty-eight, and none of the provisions of express amendments thereof shall apply to Alamance County nor to any municipality therein, and all laws and parts of laws repealed expressly or impliedly by said act and not in conflict with the provisions of other heretofore ratified acts of the General Assembly of nineteen hundred and thirty-three applicable to said Alamance County or to any municipality therein, or both, are hereby re-enacted and made applicable to said Alamance County and each municipality therein.

SEC. 2. That so far as the provisions of such laws and parts of laws hereby re-enacted relate to taxes levied in the year nineteen hundred and thirty-two, all actions and proceedings required by such provisions to be taken in the months of May, June and July, in the year nineteen hundred and thirty-three, may be taken in the months of June, July and August, respectively, in the year nineteen hundred and thirty-three.

SEC. 3. That actions to foreclose certificates held by bona fide purchasers thereof other than the County or municipality making the sales and evidencing sales heretofore made for taxes or for special assessments on real property located in said Alamance County and in any municipality therein may be brought at any time not earlier than sixteen months from the date of such sale and not later than April first, nineteen hundred and thirty-four.

SEC. 4. That all laws and parts of laws in conflict with this act shall be and are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
An Act to Amend Senate Bill 180, the Same Being "A Bill to Be Entitled an Act to Allow the Counties, Municipalities and Other Governing Agencies to Refund Tax Sales Certificates," Ratified on the Twenty-Seventh Day of March, 1933, Relative to Nash County.

The General Assembly of North Carolina do enact:

Section 1. That section nine of Senate Bill one hundred and eighty, ratified March the twenty-seventh, one thousand nine hundred and thirty-three, be and the same is hereby amended, applicable to Nash County, to read as follows:

"Sec. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent taxes upon lands for any of the years 1927, 1928, 1929, 1930, and/or 1931, are hereby authorized and directed to accept from any person or persons owning any interest in or holding any lien upon lands the principal amount of the taxes, without interest and penalties, in cash, if paid before January first, one thousand nine hundred and thirty-four, or upon the installment plan provided for in section one of this act: Provided, that the maker of any installment note may anticipate the payment thereof in whole or in part by paying the same in cash before the installment is due: Provided, further, that as a condition precedent to this settlement the several agencies of government are authorized and empowered in their discretion to require the payment of the nineteen hundred and thirty-two taxes on or before April first, nineteen hundred and thirty-four, by resolution duly passed by the governmental agencies."

Sec. 1½. Provided, however, that the penalty on 1932 taxes for the months of February, March, April and May, 1933, be and they are hereby abolished.

Sec. 2. That section fourteen of said act be amended by striking out between the word "Surry" and the word "Moore" in line six thereof, the word "Nash."

Sec. 3. That this act shall apply to Nash County only.

Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
H.B. 1493  CHAPTER 390

AN ACT TO AMEND ARTICLE 3, SECTION 2365 OF THE CONSOLIDATED STATUTES, RELATIVE TO REMOVAL OF TENANTS IN CERTAIN CASES. (APPLICABLE TO JOHNSTON COUNTY ONLY.)

The General Assembly of North Carolina do enact:

SECTION 1. That article three, section two thousand three hundred sixty-five of the Consolidated Statutes, be and the same is hereby amended by adding after the word "cases" in line six of said section the following: "Provided, the landlord shall pay said tenant or lessee all just set-offs and counter-claims before execution shall be issued."

SEC. 2. That this act shall apply only to Johnston County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.B. 1559  CHAPTER 391

AN ACT TO AMEND SENATE BILL 180, OF THE SESSION OF 1933, ENTITLED "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933, SO AS TO INCLUDE UNION COUNTY IN SECTION 14 THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen of Senate Bill one hundred eighty, ratified on the twenty-seventh day of March, one thousand nine hundred thirty-three, be and the same is hereby amended by adding the word "Union" after the word "New Hanover" in the last line of said section fourteen.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
S.B. 490  CHAPTER 392
AN ACT TO CREATE A BUILDING CODE COUNCIL FOR NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. This law shall be known and may be cited as the North Carolina Building Code.

SEC. 2. It is the purpose of this Act to protect life, health, and property and all its provisions shall be construed liberally to that end.

SEC. 3. The administration of such reasonable rules and regulations which may be hereafter adopted by the Building Code Council which is herein provided for shall be enforced by the Insurance Commissioner or his deputy or deputies in cooperation with local officials in accordance with the Consolidated Statutes of North Carolina, sections 2738 to 2745, inclusive.

City ordinances may go more into detail if desired, or may contain more stringent requirements, provided the same do not conflict with the rules and regulations hereafter adopted by the said Building Code Council.

SEC. 4. There is hereby created a Building Code Council which shall consist of the following members registered in accordance with the laws of North Carolina where registration laws apply: One Architect, one General Contractor, one Structural Engineer, one Plumbing and Heating Contractor, and one Representative of Organized Labor. Members of the Building Code Council shall be appointed or removed by the Governor. The terms of office shall be as follows: One Architect five years, one General Contractor four years, one Structural Engineer three years, one Plumbing and Heating Contractor two years and one Representative of Organized Labor one year. Vacancies caused by expiration of term of office shall be filled by the Governor and appointments made for a period of five years. Vacancies caused by resignation or otherwise shall be filled by the Governor for the unexpired term of the person leaving office.

Within thirty days after the passage and publication of this Act, the Building Code Council shall meet and organize and shall have power to elect its own officers, to fix the times and places for its meetings, to adopt necessary rules of procedure, and to adopt all other rules and regulations not inconsistent herewith which may be necessary for the proper discharge of its duties and it shall keep an accurate record of all its proceedings.
SEC. 5. An appeal from the decision of the Insurance Commissioner upon any matter affecting the Building Code may be taken to the Building Code Council as hereinafter provided.

SEC. 6. The members of the Building Code Council may each receive five dollars per day as compensation for the time given in the performance of his duty and may be reimbursed for compensation and actual traveling expenses from funds of the organization which he represents.

When the Insurance Commissioner shall reject or refuse to approve the mode or manner of construction proposed to be followed, or materials to be used in the erection or alteration of any building or structure, or when it is claimed that the provisions of this code do not apply, or that an equally good or more desirable form of construction can be employed in any specific case, the owner of such building or structure, or his duly authorized agent, may demand that the decision of the Insurance Commissioner be reviewed by the Chairman and two or more members of the Building Code Council who are qualified to render a fair and impartial decision where the amount in question shall exceed the sum of $1,000.00. The members best qualified in the opinion of the Chairman shall be selected to review the decision of the Insurance Commissioner.

After a review of the decision of the Insurance Commissioner the Chairman shall forward the findings and recommendations to the Insurance Commissioner immediately. It is understood that the Building Code Council shall serve in an advisory capacity only and that the final decision and responsibility for such decision shall rest upon the Insurance Commissioner: Provided, nothing in this Act shall prohibit the owner his right of appeal to the Superior Courts.

It shall be the duty of the Council not only to make recommendations to the Insurance Commissioner relative to the proper construction of the pertinent provisions of the Building Code but it shall also recommend that he shall allow materials and methods of construction other than those required by the Building Code to be used, when in its opinion such other material and methods of construction are as good as those required by the Code, and for this purpose the requirements of the Building Code as to such matters shall be considered simply as a standard to which construction shall conform.

SEC. 7. If any employer, owner or other person shall violate any of the provisions of this Act, or shall do any act prohibited herein, or shall fail to perform any duty lawfully enjoined within the time prescribed by the Insurance Commissioner or his deputy or shall fail, neglect, or refuse, to obey any lawful order given or made by the Insurance Commissioner, for each such violation, failure, or refusal, such em-
ployer, owner or other person upon conviction thereof shall be fined in any sum not less than ten dollars ($10.00), nor more than fifty dollars ($50.00) for each offense. Each seven days neglect shall constitute a separate and distinct offense.

Sec. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 9. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1459  CHAPTER 393

AN ACT TO AMEND SENATE BILL NUMBER 313, WHICH IS "AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES," RATIFIED MARCH 20TH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill three hundred thirteen, ratified March twentieth, one thousand nine hundred thirty-three, be amended so as to exempt Harnett County, Johnston County, Polk County, Moore County, and Wilson County from the provisions of said bill.

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1480  CHAPTER 394

AN ACT SUPPLEMENTAL TO SENATE BILL 525 AND FIXING THE PERIOD FOR WHICH LICENSE BY COUNTIES AND MUNICIPALITIES TO SELL BEER SHALL EXPIRE.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 525, an act to provide for and regulate the manufacture, transportation and sale of certain beverages, ratified on the 28th day of April, nineteen hundred and thirty-three, be amended by inserting between Sections 14 and 15 a new section to be numbered 14½ as follows:

"All licenses issued by counties and municipalities under this act shall be for the current year, and shall expire on the next succeeding thirtieth day of April."

Sec. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.
H.B. 1523  CHAPTER 395

AN ACT TO REPEAL SENATE BILL 367, RATIFIED APRIL 5, 1933, AND SENATE BILL 525, RATIFIED APRIL 28, 1933, TO PROHIBIT THE SALE OF BEER IN THE VILLAGE OF MACON, WARREN COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 367, ratified April 5, 1933, and Senate Bill No. 525, ratified April 28, 1933, legalizing the sale of beer in North Carolina, are hereby repealed as the same apply to the village of Macon, Warren County, North Carolina.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1517  CHAPTER 396

AN ACT TO PROHIBIT THE SALE OF BEVERAGES WITHIN THE CORPORATE LIMITS OF MONTREAT, MARS HILL AND THE ASSOCIATION GROUNDS OF THE BAPTIST ASSEMBLY AT RIDGE CREST, IN BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful to issue any license for the sale, or to sell any of the beverages defined in the Substitute for Senate Bill number 525 passed and ratified on the 28th day of April, one thousand nine hundred thirty-three, within the corporate limits of the towns of Montreat in Buncombe County, Mars Hill in Madison County and within the boundaries of the grounds of the Baptist Assembly at Ridge Crest in Buncombe County.

SEC. 2. The governing body of the Town of Weaverville, in Buncombe County, is authorized to restrict or prohibit within the corporate limits of said town the sale of beverages having more than one-half of one per cent of alcoholic content; and to promulgate regulations and ordinances governing the sale of such beverages, and to prescribe penalties for the violation thereof.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.
H.B. 1544

CHAPTER 397

AN ACT TO AMEND HOUSE BILL 158, SAME BEING
"AN ACT SETTING UP AND ESTABLISHING THE
METHODS, PROCESSES AND PROCEEDINGS BY
WHICH A LIEN MAY BE ACQUIRED UPON REAL
AND PERSONAL PROPERTY, AND THE SAME SOLD
AND THE TITLE THEREON CONVEYED FOR FAIL-
URE TO PAY TAXES," SO AS TO EXEMPT FROM
ITS PROVISIONS GASTON AND DAVIDSON COUN-
TIES AND THE MUNICIPALITIES THEREIN, RATI-
FIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of House Bill num-
ber one hundred fifty-eight, ratified March thirteenth, one
thousand nine hundred thirty-three, known as the Tax Fore-
closure Act of one thousand nine hundred thirty-three, shall
apply to Gaston, Rowan, Burke, Durham, Caldwell, Alexander,
Cumberland, Orange and Davidson Counties nor to any mu-
nicipality therein, and all laws and parts of laws in force on
January first, one thousand nine hundred thirty-three, which
were repealed expressly or impliedly by said act are hereby
re-enacted and made applicable to said Gaston, Rowan, Burke,
Durham, Caldwell, Alexander, Cumberland, Orange and David-
son Counties and each municipality therein.

SECTION 2. That so far as the provisions of such laws in force
on January first, one thousand nine hundred thirty-three, re-
late to taxes levied in the year one thousand nine hundred
thirty-two, all actions and proceedings required by such pro-
visions to be taken in the months of May, June and July,
in the year one thousand nine hundred thirty-three, may be
taken in the months of June, July and August, respectively,
in the year one thousand nine hundred thirty-three.

SECTION 3. That actions to foreclose certificates evidencing sales
made in the year one thousand nine hundred thirty-one and
prior years for taxes or for special assessments on real prop-
erty located in said Gaston and Davidson Counties and in any
municipality therein may be brought at any time not later
than March first, one thousand nine hundred thirty-four.

SECTION 4. That all laws and parts of laws in conflict with this
act be and the same are hereby repealed.
SEC. 5. That this act shall be in full force and effect from and after its ratification.
Ratified this the 9th day of May, A. D. 1933.

S.B. 654  CHAPTER 398
AN ACT TO PROHIBIT THE SALE OF BEVERAGES WITHIN TWO (2) MILES OF THE ADMINISTRATIVE BUILDING OF CAMPBELL COLLEGE, TOWN OF BUIE'S CREEK, NEILL'S CREEK TOWNSHIP IN HARNETT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful to issue any license for the sale, or to sell any of the beverages defined in the Substitute for Senate Bill 525, passed and ratified on the 28th day of April, 1933, within one mile of the Administrative Building of Campbell College, Town of Buie's Creek, Neill's Creek Township, in Harnett County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.
Ratified this the 9th day of May, A. D. 1933.

H.B. 1555  CHAPTER 399
AN ACT TO AMEND SENATE BILL NO. 180 PUBLIC LAWS OF 1933 RELATING TO REFUND OF TAX SALES CERTIFICATES.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 7 of Senate Bill No. 180 of the Public Laws of 1933, ratified on the 27th day of March, 1933, entitled "An Act to allow the Counties, Municipalities and other governing agencies to refund tax sales certificates," be and the same is hereby amended by striking out the word "and" appearing in line eight and inserting between the words "Pamlico" and "Richmond" a comma, and adding after the word "Richmond" and before the word "Counties" the words "and McDowell."

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.
Ratified this the 9th day of May, A. D. 1933.
H.B. 968  CHAPTER 400

AN ACT TO PROVIDE FOR COMPETITIVE BIDDING FOR CONSTRUCTION OR REPAIR WORK OR FOR THE PURCHASE OF APPARATUS, SUPPLIES, MATERIALS OR EQUIPMENT BY THE STATE OF NORTH CAROLINA OR THE SUB-DIVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That no construction or repair work, or purchase of apparatus, supplies, materials, or equipment requiring the expenditure of public money, the estimated cost of which equals or exceeds one thousand ($1,000.00) dollars, except in cases of special emergency involving the health and safety of the people or their property, Provided that nothing in this section shall operate so as to require any public agency to enter into a contract that will prevent the use of unemployment relief labor paid for in whole or in part by appropriations or funds furnished by the State or Federal government, shall be performed or contract awarded by any board or governing body of the State or sub-divisions thereof, unless proposals shall have been invited by advertisement at least one week before the time specified for opening of said proposals in a newspaper having circulation in the State of North Carolina. Such advertisement shall state the time and place where plans and specifications of proposed work or complete description of apparatus, supplies, materials or equipment may be had, and the time and place for opening the proposals, and shall reserve to said board or governing body the right to reject any or all such proposals. Proposals shall not be rejected for the purpose of evading the provisions of this act and no board or governing body of the State or sub-division thereof shall assume responsibility for construction or purchase contracts or guarantee the payments of labor or materials therefor. All proposals shall be opened in public and shall be recorded on the minutes of the board or governing body and the award shall be made to the lowest responsible bidder, taking into consideration quality and the time specified in the proposals for the performance of the contract. Each proposal shall be accompanied with a deposit to the board or governing body of cash or a certified check on some bank or trust company authorized to do business under the laws of the State of North Carolina in an amount equal to not less than two per centum of the proposal; said deposit to be retained in the event of failure to execute the contract within ten days after the award, or to give satisfactory security as re-
Contracts in writing.

Surety bond.

Allowance for convict labor must be specified.

No evasion permitted.

Highway and Prison Departments excepted.

Conflicting laws repealed.

required herein. All contracts required herein shall be executed in writing, and where the amount involved is one thousand ($1,000.00) dollars or more, the board or governing body shall require the person, firm or corporation to whom the award of contract is made to furnish bond in some surety company authorized to do business in the State, or require a deposit of money, certified check or government securities for the full amount of said contract for the faithful performance of the terms of said contract; and no such contract shall be altered except by written agreement of the contractor, the sureties on his bond and the board or governing body. Such surety bond or securities required herein shall be deposited with the treasurer of the branch of the government for which the work is to be performed until the contract has been carried out in all respects.

SEC. 2. In cases where the board or governing body may furnish convict or other labor to the contractor, manufacturer or others entering into contracts for the performance of construction work, installation of apparatus, supplies, materials or equipment, the specifications covering such projects shall carry full information as to what wages shall be paid for such labor or the amount of allowance for same.

SEC. 3. That no bill or contract shall be divided for the purpose of evading the provisions of this act.

SEC. 3-A. That this act shall not apply to the State Highway and Prison Department of the State of North Carolina.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 121

Chapter 401

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS 1929, THE SAME BEING KNOWN AS "THE WORKMEN'S COMPENSATION ACT" SO AS TO PROVIDE THAT EMPLOYERS AND EMPLOYEES OF ELECTRIC STREET RAILROADS MAY COME UNDER THE PROVISIONS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred twenty, Public Laws of one thousand nine hundred twenty-nine, be and is hereby amended as follows: Amend Section fourteen (a) thereof by inserting after the period in the last line thereof the
following: "Provided, however, that the foregoing exemption to railroads and railroad employees shall not apply to electric street railroads or employees thereof; and further provided that this act shall apply to electric street railroads and employees thereof, and to this extent the provisions of article seven, of chapter sixty-seven of the Consolidated Statutes be and is hereby amended." Provided, that this act shall not apply to Mecklenburg County.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after ratification thereof.

Ratified this the 9th day of May, A. D. 1933.

S.B. 632

CHAPTER 402

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL 180, IT BEING AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES, AND OTHER GOVERNING AGENCIES, TO REFUND TAX SALE CERTIFICATES, AND RATIFIED MARCH 27, 1933, THIS ACT TO APPLY ONLY TO ALAMANCE COUNTY AND MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 180, it being an act to allow the counties, municipalities, and other governing agencies to refund tax sales certificates, and ratified March 27, 1933, be amended by adding at the end of section nine thereof a further proviso to said section applicable only to Alamance County and municipalities therein as follows:

"Provided, further, the discount of ten per cent allowed in this section upon note anticipation shall not apply to Alamance County, or any municipality therein, and the discount of ten per cent allowed in this section, upon cash payments, shall apply to Alamance County or any municipality therein only in the event payment is made on or before November 1, 1933."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.
H.B. 879  
CHAPTER 403

AN ACT TO PROVIDE FOR THE CALLING OF A CONVENTION OF THE PEOPLE OF NORTH CAROLINA FOR THE PURPOSE OF CONSIDERING THE PROPOSED AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES REPEALING THE EIGHTEENTH AMENDMENT.

Whereas, the seventy-second Congress of the United States of America, at the second session thereof, begun and held at the City of Washington on Monday, the fifth day of December, one thousand nine hundred thirty-two, adopted a joint resolution proposing an amendment to the Constitution of the United States, which said joint resolution is as follows:

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is hereby proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by conventions in three-fourths of the several States.

"Article-

"Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

"Sec. 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.

"Sec. 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by conventions in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress."

And whereas, the people of this State should have the opportunity to pass upon and determine whether a convention shall be called for the purpose of considering said proposed amendment: Now, therefore,

The General Assembly of North Carolina do enact (two-thirds of all the Members of each House Concurring):

SECTION 1. At a general election to be held in the State of North Carolina on Tuesday after the first Monday in November, one thousand nine hundred thirty-three, the pro-
position of "Convention" or "No Convention" shall be submitted to the qualified voters of the whole State, and an election held thereon, and the result thereof ascertained and determined in the manner as set out in this act. The said election shall be for the sole and exclusive purpose of passing on the proposition of "Convention" or "No Convention," and the election of delegates thereto, as provided for in this act, and it shall not be competent or lawful to elect any officers of the State or local governments, or to vote or pass on any other proposition at said election.

Sec. 2. If a majority of the votes cast at the said election on said proposition shall be for "Convention," as ascertained and determined under the provisions of this act, the said convention shall consist of one hundred twenty delegates, and each county shall be entitled to the same number of delegates to the said convention as such county has members in the House of Representatives of the General Assembly of One Thousand nine hundred thirty-three. Each delegate to said convention shall be a qualified elector of the State and shall reside in the county from which he is chosen for one year preceding his election. Laws disqualifying a person for public office because he then holds another public office under the State or National Government shall not apply to delegates to such Convention. All qualified electors shall have the right to participate in said election in their several precincts as now provided by law. The registration books shall be open in the several precincts on the second Saturday before said election for the purpose of registration of persons entitled thereto in such precincts.

Sec. 3. It shall be the duty of the State Board of Elections to prescribe, provide, and print the official convention ballots to be voted on at said election. No ballot shall be used or counted except such official ballots. Upon said ballots there shall appear the words "Convention" and "No Convention," and opposite and to the left of each voting square, in either of which the elector may make a cross mark (x) indicating that he thereby votes "Convention" or "No Convention." The ballots shall be headed "Official Convention Ballot." Below said title appropriate instructions shall be printed as follows:

1. To vote for "Convention," make a cross mark (x) in the square to the left of the word "Convention."

2. To vote "No Convention," make a cross mark (x) in the square to the left of the words "No Convention."

3. Mark only with a pencil or pen and ink.
4. If you tear or deface or wrongly mark this ballot, return it and get another. At the bottom, on the face of said ballot shall be printed the following endorsement, the blanks being properly filled in:

"OFFICIAL CONVENTION BALLOT

"STATE OF NORTH CAROLINA,........................................ (Date of election)

.................................................................

"(Facsimile of signature of Chairman of State Board of Elections.)"

Sec. 4. At said election it shall be the duty of each county board of elections to provide for each voting precinct in said county a ballot box to contain said official convention ballots, in which all qualified electors shall have the right to vote on the proposition of "Convention" or "No Convention."

Sec. 5. Except as otherwise provided in this act, the said election shall be held and conducted under the same laws, rules and regulations as now prescribed for the holding and conduct of elections of members of the General Assembly. The several county boards of elections shall meet in their respective counties, not later than the tenth day of September, in the year one thousand nine hundred thirty-three, and arrange for the holding of said election. The registrars appointed to act at the last general election in the year One thousand nine hundred thirty-two shall act as registrars for the election herein provided for. The several county boards of elections shall appoint two judges of election for each election precinct in their county, whose duties and powers shall be in all respects as provided in the general election laws of the State. In making appointment of the judges of election, the county boards of elections shall appoint for each election precinct one competent person generally known to be in favor of the proposition submitted by this act, and one competent person generally known to be opposed to the proposition submitted in this act. The several county boards of elections shall make publication of the names of the registrars and judges of election, and serve notice upon them as required by the general election laws of the State.

Sec. 6. The registrar and judges of election of the several voting precincts in each county shall count the ballots and make return thereof to the County Board of Elections on forms prepared and furnished by the State Board of Elections. Upon the receipt of the returns of said election, and not later than the sixth day thereafter, the county boards of elections shall tabulate the returns from said election and declare the results thereof in their several counties. The returns from the several counties on the proposition of "Con-
vention” or “No Convention” shall, by the chairman of the County Board of Elections, be certified to the State Board of Elections, who shall, not later than the twentieth day after the election, tabulate and officially declare the result of said election on said proposition “Convention” or “No Convention.”

SEC. 7. That at the said general election to be held on Tuesday after the first Monday of November, One thousand nine hundred thirty-three, as provided for in this act, there shall be voted for in the several counties of the State, in a separate box to be provided by the several county boards of elections, a delegate or delegates, in accordance with the number as is prescribed in section two of this act. Party nominations for delegates to said convention shall not be made. Any person desiring to become a candidate for delegate from his county to said Convention shall, thirty days before the date of said election, file notice of his candidacy for delegate to said Convention with the county board of elections, containing declaration that he is “For Repeal of the Eighteenth Amendment,” or “Against Repeal of the Eighteenth Amendment,” and supported by a written petition signed by qualified voters of the county equal in number to two per cent of the total vote cast for Governor in said county in the gubernatorial election of one thousand nine hundred thirty-two. If such notice of candidacy with such declaration and so supported shall be filed in a county by candidates on the one side or the other of such question, more in number than such county is entitled to delegates in said Convention, the county board of elections shall put on the official ballot the names of such candidates “For Repeal of the Eighteenth Amendment” and “Against Repeal of the Eighteenth Amendment,” equal respectively to the number of delegates to which such county is entitled in said convention, as have the largest number of such signers to his or their petition. The county board of elections shall place on the ballot a candidate or candidates for such delegates from said county, both “For Repeal of the Eighteenth Amendment” and “Against Repeal of the Eighteenth Amendment,” in accordance with the terms of this act, if a candidate or candidates have complied with its terms. The ballot shall be made up showing on the face and at the top thereof that the candidates are “For Repeal of the Eighteenth Amendment” and “Against Repeal of the Eighteenth Amendment.” Any person seeking a place on said ballot may appeal from the decision of the county board of elections to the State Board of Elections for a determination of the question as to whether he is entitled to a place thereon, and said appeal shall be
heard promptly by said State Board of Elections, whose
decision thereon shall be final.

Sec. 8. It shall be the duty of the county board of elections
of each county to provide printed ballots to be voted in
said county for the election of delegates to the Convention.
Only official ballots shall be used and counted. On such
official ballots shall be printed the names of all candidates
for delegates to such Convention from said county, nominated
as herein prescribed and permitted. The names of said
delegates shall be printed in columns separated by black lines
as now provided for by law for the printing of ballots in
general elections. At the head of said ballot shall be printed
"Official Ballot for Delegates to Convention to Pass Upon
the Proposed Amendment to the Constitution of the United
States for the Repeal of the Eighteenth Amendment." At
the head of one column shall be printed the words "Delegate
or delegates for Repeal of the Eighteenth Amendment," and at the head of the other column, "Delegate or Delegates
Against Repeal of the Eighteenth Amendment."

Sec. 9. Upon said official ballots, arranged in the usual
way, the appropriate instructions shall be printed as follows:

(1). To vote for any candidate whose name appears in
the column below, mark a cross (x) in the square at the
left of the name of the candidate.

(2). Vote only for the number of delegates indicated
below.

(3). Mark only with a pencil or pen and ink.

(4). If you tear or deface or wrongly mark this ballot,
get another. At the bottom, on the face of the ballot, shall
be printed the following endorsement, the blanks being
properly filled in:

"OFFICIAL BALLOT FOR DELEGATES TO CONVEN-
TION TO PASS UPON PROPOSED AMENDMENT RE-
PEALING THE EIGHTEENTH AMENDMENT
County of__________________________________________
__________________________________________ (Date of election)

Facsimile of signature of Chairman of
County Board of Elections"

Sec. 10. No markers or assistants shall be allowed in
said election. No vote shall be cast or counted except such
votes as are cast by electors who present themselves in
person and cast their ballots at the polling place, in the
precinct of which they are electors. Any person who is
physically unable to enter a voting booth, or to mark his
ballot, may be assisted in entering such booth and in mark-
ing his ballot, by the election official upon whom he may call for assistance.

SEC. 11. Except as otherwise provided in this act, the said elections for the election of delegate or delegates to the said Convention shall be held and conducted under the same laws, rules and regulations as now prescribed for the holding and conduct of elections of members of the General Assembly. The registrar and judges of election of the several voting precincts in each county shall count the ballots and make return thereof to the County Board of Elections on forms prepared and furnished by the State Board of Elections. Upon the receipt of the returns of said election, and not later than the sixth day thereafter, the County Boards of Elections shall tabulate the returns from said election and declare the results thereof in their several counties.

SEC. 12. It shall be the duty of the chairman of the county board of elections to issue certificates of election to the delegate or delegates ascertained and declared to be elected from his county. And it shall be the duty of the State Board of Elections, upon ascertaining and declaring the result of the election on the proposition "Convention" or "No Convention," to make certificate thereof, certifying the same to the Governor. If the majority of votes cast shall be "No Convention," then said Convention shall not be held and no duties and powers shall devolve upon, or be exercised by, any person elected as delegate to said Convention, as a consequence of his said election.

SEC. 13. If, upon the canvass of the election upon the question "Convention" or "No Convention," as hereinafter prescribed, it shall be ascertained that a majority of the votes cast in said election are in favor of "Convention," then the delegates so declared to have been elected shall convene in the hall of the House of Representatives at Raleigh on Wednesday after the first Monday of December, one thousand nine hundred thirty-three, at twelve o'clock noon, when and where the said delegates shall be called to order by the Chief Justice or one of the Associate Justices of the Supreme Court, who, if there be not a majority present, shall adjourn then to the same place, and from day to day, until a majority appear, and on the appearance of a majority, he shall administer to each of them the following oath:

"You, A. B., do solemnly swear (or affirm, as the delegate-elect shall choose) that you will bear true allegiance to the government of the United States and the State of North Carolina, and will faithfully maintain and support the Constitution of the United States, and the State of North Carolina: that you will faithfully, conscientiously, and without
fear or favor, perform the duties required of you as a delegate to this convention, and that you will neither directly nor indirectly evade or disregard the duties enjoined, or the restrictions imposed upon the convention by the act of the General Assembly authorizing your election, and that you will in your capacity as a delegate to this convention serve the people of this State to the best of your skill, knowledge and ability: so help you, God."

No delegate shall be permitted to sit or be entitled to a seat in the said convention or to act as a member thereof until he or she shall have taken and subscribed the said oath or affirmation as above set out.

**Sec. 14.** As soon as a majority of the delegates-elect shall have thus appeared and taken the oath or affirmation as prescribed, they shall proceed to elect a president, who shall serve as presiding officer of the convention, and shall choose such other officers, clerks, stenographers, and servants as they shall find necessary.

**Sec. 15.** The delegates to such Convention shall receive as compensation for their services the sum of ten ($10.00) dollars and they shall also be entitled to receive five cents per mile both while coming to Raleigh and while going home, the said distance to be computed by the nearest line and route of public travel. The compensation of the President, or presiding officer, shall be twelve ($12.00) dollars and mileage.

**Sec. 16.** A majority of the total number of delegates to the Convention shall constitute a quorum. The Convention shall be judge of the election and qualifications of its members. For any speech or debate in the Convention, the delegate shall not be questioned in any other place.

**Sec. 17.** It shall be the duty of the Governor of the State to transmit to the Convention, upon its convening, the resolution of the Congress of the United States submitting the proposed amendment for the repeal of the eighteenth amendment. It shall thereupon be the sole and only duty of the said Convention to consider, debate, and act upon said proposed amendment to the Constitution of the United States, the said action to be determined by a vote of the majority of the delegates to the Convention present and voting thereon. And the action of the Convention, as called under the provisions of this act, shall be limited and restricted to debating and acting upon the said proposed amendment to the Constitution of the United States, and when said action is completed, whether the result be ratification or rejection thereof, the powers and duties of the Convention and its delegates shall cease and the Convention shall thereupon adjourn sine die.
Sec. 18. If and when the said proposed amendment to the Constitution of the United States shall have been ratified by said Convention in the manner as hereinbefore set out, a certificate of that fact shall be made in quadruplicate by the President and Secretary of such Convention, and there shall be attached to each a true copy of the record of the vote so taken, showing the yeas and nays. Such certificates and certified copies of such record shall be deposited with the Governor, and he shall thereupon transmit one of such certificates and certified copies to the Secretary of State of the United States at Washington, one to the presiding officer of the United States Senate, one to the Speaker of the House of Representatives, accompanied with his own certificate that the persons signing the certificates so transmitted were the duly constituted officers of such Convention, and that their signatures are genuine. One of such certificates and copies of records shall be filed as a permanent record in the office of the Secretary of State of North Carolina. The President, the Secretary, and any other officers of the Convention, the delegates, and the Governor, and any of them, are hereby authorized to comply with any act of Congress requiring any further act of confirmation or rejection of such ratification.

Sec. 19. Upon the ratification of this act, it shall be the duty of the Secretary of State to print such reasonable number of copies thereof as may be approved by the Governor and Council of State.

Sec. 20. The expense of holding said Convention shall be certified by the President and Secretary thereof to the State Auditor, who shall audit and pass upon the accounts so made and rendered to him, and said expenses, when so audited and approved, shall be paid by the State Treasurer out of any funds not otherwise appropriated.

Sec. 21. This act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1390

CHAPTER 404

AN ACT TO AMEND CHAPTER 169 OF THE PUBLIC LAWS OF 1923 RELATING TO THE TERMS OF COURT IN DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That chapter one hundred and sixty-nine of the Public Laws of nineteen hundred and twenty-three, be, and the same is hereby, amended by striking out the words "Seventh Monday before the first Monday in September, two
Conflicting laws repealed.

weeks,” as they appear in the ninth and tenth lines of the sub-division of section one of said chapter relating to Davidson County.

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

H.B. 1469 CHAPTER 405

AN ACT TO REPEAL CHAPTER 17 OF THE PUBLIC LAWS OF 1931 BEING AN ACT TO AMEND SECTION 1608(F), VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO THE GENERAL COUNTY COURT OF CASWELL COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That chapter 17 of the Public Laws of 1931, being an act to amend section 1608(f), Volume Three of the Consolidated Statutes, relating to the General County Court of Caswell County be and is hereby repealed.

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 651 CHAPTER 406

AN ACT TO AMEND THE LAW REGULATING THE SALE OF ALCOHOLIC BEVERAGES NEAR GUILFORD COLLEGE.

The General Assembly of North Carolina do enact:

Section 1. That House Bill No. 1452, ratified May 4, 1933, be amended by striking out all of Section 1 and substituting in lieu thereof the following:

“Section 1. It shall be unlawful to sell or offer for sale any beer, wine or other beverages containing more than one-half of one per cent of alcohol by weight within one and one-fourth (1½) miles of the administration building of Guilford College.”

Sec. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
S.B. 643  CHAPTER 407

AN ACT TO AMEND THE TAX FORECLOSURE ACT OF 1933, KNOWN AS HOUSE BILL NO. 158, TO EXEMPT FROM ITS PROVISIONS GUILFORD COUNTY AND THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of the Tax Foreclosure Act of 1933, ratified March 13, 1933, and known as House Bill No. 158, shall apply to Guilford County nor to any municipality therein, and all laws and parts of laws in force on January 1, 1933, which were repealed expressly or impliedly by said Act are hereby re-enacted and made applicable to said Guilford County and each municipality therein.

SECTION 2. That so far as the provisions of such laws in force on January 1, 1933, relate to taxes levied in the year 1932, all actions and proceedings required by such provisions to be taken in the months of May, June and July in the year 1933, may be taken in the months of June, July and August, respectively, in the year 1933.

SECTION 3. That actions to foreclose certificates evidencing sales made in the year 1931 and prior years for taxes on real property located in said Guilford County and in any municipality therein may be brought at any time not later than November 1, 1933.

SECTION 4. That actions to foreclose certificates evidencing sales made in the year 1932 and subsequent years for taxes on real property located in said Guilford County and in any municipality therein may be brought at any time not earlier than sixteen (16) months and not later than twenty-four (24) months from the date of such sale.

SECTION 5. That the Board of County Commissioners of Guilford County and/or the governing body of any city or town in said county may, by appropriate resolution adopted not later than May 20, 1933, exclude from the provisions of this Act the County of Guilford or any city or town over which such Board or governing body has jurisdiction.

SECTION 6. That all laws and parts of laws in conflict with this Act shall be and are hereby repealed.

SECTION 7. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.
AN ACT TO PROVIDE FOR THE MERGER OR CONSOLIDATION OF TWO OR MORE CHARITABLE, EDUCATIONAL, SOCIAL, ANCESTRAL, HISTORICAL, PENAL OR REFORMATORY CORPORATIONS NOT UNDER THE PATRONAGE AND CONTROL OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. Any two or more charitable, educational, social, ancestral, historical, penal or reformatory corporations not under the patronage and control of the State, and any two or more corporations without capital stock organized for the purpose of aiding in the work of any church, religious society or organization, or fraternal order, whether organized under special act or general laws, may consolidate into a single corporation, which shall be deemed the successor of each and all corporations joining in such consolidation, in the following manner:

(a) When authorized to do so by the conference, synod, convention or other body owning and/or controlling such corporation, the trustees or directors of such corporation by resolution adopted by majority vote at a meeting duly called and convened in accordance with the present charter, by-laws or other regulations for the conduct of such meetings of such corporation, and in the absence of such charter provision, by-laws or other regulations upon ten days' notice to each trustee or director of the time, place and object of the meeting, may authorize such corporation to make, enter into and execute a consolidation agreement with one or more other such corporations; that such consolidation agreement shall prescribe the terms and conditions of consolidation, the mode of carrying same into effect, and shall set forth in full the certificate of incorporation of the consolidated corporation; and the consolidation agreement so authorized shall be executed in the name and behalf of each such corporation entering into the consolidation by its president or vice-president, attested by its secretary or assistant secretary and its corporate seal thereto affixed, and the due execution thereof shall be acknowledged in the manner and before a notary public or other officer required by the general laws of North Carolina for the acknowledgment of corporate deeds; and there shall be attached to such agreement of consolidation the written consent of a majority of the trustees or directors of each corporation entering into the consolidation.
(b) The agreement of consolidation, when authorized and executed as provided above and having attached thereto the aforesaid written consent, shall be filed in the office of the Secretary of State. When so filed, the separate legal existence of each of the corporations joining in the consolidation thereupon shall be merged into the consolidated corporation, and thereafter there shall be only one corporation having as its charter the Certificate of Incorporation fully set forth in the agreement of consolidation.

(c) A copy of said agreement of consolidation, duly certified by the Secretary of State under the seal of his office, shall be recorded in the office of the Clerk of the Superior Court of the county in which the principal office of the consolidated corporation as fixed by its Certificate of Incorporation is located, and a like certified copy of the agreement of consolidation shall be recorded in the office of the Clerk of the Superior Court of each county where any one or more of the corporations joining in the consolidation theretofore has had its principal office or place of business; and such certified copy shall be evidence of the existence of the consolidated corporation created by such agreement of consolidation and of the observance and performance of all antecedent acts and conditions necessary to the creation thereof.

Sec. 2. The consolidated corporation shall succeed to and be vested with all rights, privileges and powers, and all property, real, personal and mixed, tangible and intangible, and the title thereto, of each and all of the corporations joining in the consolidation as fully and effectually as the same were theretofore owned and held by each of the separate corporations, and the consolidated corporation shall be liable for the payment of all debts and liabilities of each and all of the separate corporations: Provided, such consolidation shall not affect liens or the priority of liens established against the separate property of any corporation prior to the consolidation.

Sec. 3. The consolidated corporation shall succeed to and be vested with all money, securities, property, real, personal and mixed, tangible and intangible, and the title thereto, theretofore owned, held and/or administered by each separate corporation upon the uses and trusts declared in any will, deed or other instrument, and the consolidated corporation shall handle, use and administer such trust funds upon the same uses and trusts and not otherwise; and the consolidated corporation shall be deemed to embrace each separate corporation and to constitute a continuation thereof, and no trust fund or other asset of a separate corporation shall be construed to revert and/or pass to other ownership on the ground
that such separate corporation has ceased to exist for the purpose of administering such trust or otherwise.

Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1072     CHAPTER 409

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER 123, PUBLIC LAWS OF 1929, PROVIDING AN ADDITIONAL TERM OF COURT FOR NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes, as amended by chapter one hundred and twenty-three of the Public Laws of one thousand nine hundred and twenty-nine, be, and the same is hereby amended by changing the period at the end of the subsection fixing the terms of the Superior Court for Northampton County to a semi-colon and adding the following: "fourteenth Monday after the first Monday in September to continue for one week, for the trial of civil cases only."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1123     CHAPTER 410

AN ACT TO AMEND CHAPTER 249, PUBLIC LAWS 1931, RELATING TO THE EXTENSION OF SPECIAL ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred forty-nine, Public Laws one thousand nine hundred and thirty-one, be, and the same is hereby amended to read as follows:

"Section 1. At any time or times prior to July first, one thousand nine hundred and thirty-five, the governing body of any city or town may adopt a resolution granting an ex-
tension of time for the payment of any installment and accrued interest thereon of any special assessment for local improvements due prior to July first, one thousand nine hundred thirty-two, so that the first of such installments so extended may be payable not later than one year from the date when the final installment of the original special assessment becomes due, and the last of such installments so extended shall become due not later than ten years from the first of such installments, and so that each other installment so extended may be payable annually thereafter in serial order: Provided, however, no such extension shall in any way discriminate in favor of or against any property assessed by virtue of the same assessment roll: Provided, further, that such extensions shall not prevent the payment of any assessment or interest at any time: Provided, further, that special assessments extended in accordance with the provisions of this act shall bear interest at the rate of six per centum per annum from the due date of the last installment of the original assessment or any extension thereof heretofore legally made."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That the provisions of this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1143  CHAPTER 411

AN ACT TO FIX THE STATUS OF CERTAIN ACREAGE MADE BY INTRA-COASTAL WATERWAY DREDGING OPERATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That all areas and/or acreage and/or lands, which prior to the dredging of the Intra-Coastal Waterway from Beaufort Inlet to the Cape Fear River and thence to the South Carolina line were covered by water or which prior to the dredging of the Waterway were publicly-owned land or water, and when located either within or without the right-of-way donated by the State and by the State Board of Education, which were raised above the water by deposit of excavated material in the dredging operation or operations, and such as may hereafter be raised by the widening, extension or deepening of said Waterway, shall be and are hereby vested in the State Board of Education under the same uses and limitations now applying to swamp lands and marshes so
vested in the State Board of Education under existing law: *Provided*, that this act shall not be construed as an abridgment or modification of the easement granted to the United States of America by the State and by the State Board of Education for the purposes of said Waterway: and *provided*, that as to the right-of-way or easement so granted this act shall only apply to such title or rights as were retained and reserved by the State and by the State Board of Education in their several conveyances of right-of-way or easement to the United States of America.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

H.B. 1172        CHAPTER 412

AN ACT TO LEGALIZE THE PROBATE OF CORPORATIONS TAKEN PRIOR TO THE FIRST DAY OF JANUARY, 1918.

*The General Assembly of North Carolina do enact:*

SEC. 1. In all cases where the deed of a corporation executed before the first day of January, 1918, is properly executed, properly recorded and there is error in the probate of said corporation's deed as to the name or names of the officers in said probate, said deed shall be construed to be a deed of the same force and effect as if said probate were in every way proper.

SEC. 2. This act shall not affect pending litigation.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.
H.B. 1185  CHAPTER 413
AN ACT TO AMEND THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SECTION 1443, RELATING TO THE SUPERIOR COURTS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred forty-three, article six, of Consolidated Statutes of North Carolina, be amended as follows: Under the head "Surry" strike out the following: "Sixteenth Monday after the first Monday in March, to continue for two weeks for the trial of civil causes only."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of May, A. D. 1933.

S.B. 405  CHAPTER 414
AN ACT TO AMEND CHAPTER 64 PUBLIC LAWS OF 1931 TO WITHDRAW EDGEcombe COUNTY FROM THE OPERATING PROVISION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3 of chapter 64 of the Public Laws of North Carolina session 1931 be, and the same is hereby amended by striking from said section the words "and Edgecombe."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 406  CHAPTER 415
AN ACT TO AMEND CHAPTER 126 PUBLIC LAWS 1931 TO WITHDRAW EDGEcombe COUNTY FROM THE OPERATING PROVISION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3 of chapter 126 of the Public Laws of North Carolina session 1931 be, and the same is hereby amended by striking from said section the words "and Edgecombe."

SEC. 2. That this Act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
S.B. 656  CHAPTER 416

AN ACT TO EXEMPT THE TOWN OF BAKERSVILLE, MITCHELL COUNTY, FROM THE PROVISIONS OF SENATE BILL NUMBER 367 RELATING TO THE SALE OF BEER, SPIRITUS FRUMENTI, OR OTHER INTOXICANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions in Senate Bill number 367 or amendments thereto shall not apply to the corporate limits of the town of Bakersville, Mitchell County, North Carolina.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 678  CHAPTER 417

AN ACT TO PROHIBIT THE SALE OF BEER AND LIGHT WINES IN THE VILLAGE OF ELON COLLEGE IN ALAMANCE COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to buy, sell, barter, or otherwise engage in the traffic of buying, selling, or bartering beer and light wines as legalized by Senate Bill number 367 of the 1933 session of the General Assembly, within the village of Elon College, Alamance County, North Carolina.

SEC. 2. That the village of Elon College, as referred to in this act shall be and is determined as all of that territory within a radius of one and one-half (1½) miles from the Administration Building, known as the Alamance Building, and located on the campus of Elon College, Alamance County, North Carolina.

SEC. 3. That all persons, firms or corporations violating the provisions of this act shall be guilty of a misdemeanor and punished in the discretion of the Court.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
CHAPTER 418

AN ACT TO REPEAL ANY AND ALL STATUTES, LAWS AND CLAUSES OF LAWS IMPOSING CIVIL OR CRIMINAL LIABILITY UPON THE MEMBERS OF THE GOVERNING BODIES OF LOCAL UNITS FOR FAILURE TO VOTE FOR OR LEVY CERTAIN TAXES.

The General Assembly of North Carolina do enact:

Section 1. That all laws and clauses of laws, statutes and parts of statutes, imposing civil or criminal liability upon the governing bodies of local units, or the members of such governing bodies, for failure to levy or to vote for the levy of any particular tax or rate of tax for any particular purpose, are hereby repealed, and said governing bodies and any and all members thereof are hereby freed and released from any civil or criminal liability heretofore imposed by any law or statute for failure to levy or to vote for the levy of any particular tax or tax rate for any particular purpose.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

CHAPTER 419

AN ACT CREATING A COMMISSION TO CONSIDER THE RELIEF OF HAYWOOD AND SWAIN COUNTIES BY REASON OF THEIR LOSSES BY THE ESTABLISHMENT OF THE GREAT SMOKY MOUNTAINS NATIONAL PARK.

Whereas, the State of North Carolina exercising its right of eminent domain did, in the name of North Carolina Park Commission, condemn and purchase in the counties of Haywood and Swain an area of two hundred twenty thousand acres, taking title in the name of North Carolina Park Commission, and did then execute deed or deeds to the United States for said lands in fee simple; and

Whereas, at the time said lands were condemned and purchased as aforesaid there were outstanding obligations of the counties of Haywood and Swain; and

Whereas, the condemnation, purchase and transfer of said lands seriously affects the collateral of the bond holders of the said counties of Haywood and Swain; and

Whereas, the General Assembly of the State of North Carolina has memorialized the Congress of the United States to make an appropriation for the relief of Haywood and Swain
Counties in consideration of their losses in taxation by reason of the establishment of the Great Smoky Mountains National Park; Now, therefore,

The General Assembly of North Carolina do enactment:

SECTION 1. That a commission shall be created for the purpose of presenting to the Congress of the United States the subject matter contained in House Resolution eight hundred and eighty-four, ratified March twentieth, nineteen hundred and thirty-three, memorializing the Congress of the United States to make an appropriation for the relief of Swain and Haywood Counties.

Sec. 2. That said commission shall receive no remuneration from the State of North Carolina for their services, other than actual expenses, but the county commissioners of the counties of Haywood and Swain are hereby authorized, empowered and directed to pay each member of said commission a per diem not to exceed twenty-five dollars, said per diem to be paid pro rata, as the counties of Haywood and Swain may benefit: Provided, however, the counties of Haywood and Swain need not make any payment under the provisions of this act until and unless the Congress of the United States makes an appropriation for the relief of Haywood and Swain Counties.

Sec. 3. That the Honorable R. A. Doughton of Sparta, North Carolina, R. O. Everett of Durham, North Carolina, S. Brown Shepherd of Raleigh, North Carolina, W. R. Francis of Waynesville, North Carolina, and J. P. Randolph of Bryson City, North Carolina, be and they are hereby named and constituted the commission to present this subject matter to the Congress of the United States and to report further touching any legal or equitable rights the said counties of Haywood and Swain may have on account of any losses sustained by the condemnation of the territory in the respective counties of Haywood and Swain by the North Carolina Park Commission and conveyed by the said North Carolina Park Commission to the Federal Government of the United States.

Sec. 4. That said commission shall fully report their acts to the General Assembly of nineteen hundred and thirty-five, and may report their findings of fact to the Congress of the United States for their consideration in the premises.

Sec. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13, 1933, BEING AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES, AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES SO AS TO PROVIDE AN ALTERNATIVE METHOD OF NOTIFICATION.

The General Assembly of North Carolina do enact:

SEC. 1. Amend said act further by inserting the following as a section to be known as section 12A: "That the governing authorities of any county, city, or town may cause a notice to be published for two weeks in some newspaper published in said county setting forth that upon the expiration of the time mentioned in said notice that said Board will cause to be published once a week for four weeks the names of delinquent taxpayers in said county, city, or town which notice shall include the name of taxpayer, number of acres, or lots, and township in which said land is located, and the amount of taxes due thereon; provided, that in publishing of said list the lists of the white and colored races shall be published separately. Said notices above referred to are hereby authorized to be made and published in discretion of governing authorities of any county, city, or town at any time prior to October 1, after delivery of tax books to sheriff or tax collector; provided, that the cost of publishing of said notice be paid by the governing authorities ordering said notice published."

SEC. 2. That upon the ratification of this act the Secretary of State shall cause a copy thereof to be mailed to the chairman of the Board of Commissioners of the various counties of the State.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A.D. 1933.
H.B. 1227  
CHAPTER 421

AN ACT TO APPOINT CERTAIN MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF NORTH CAROLINA, FIX THEIR TERMS OF OFFICE, AND LIMIT COMPENSATION AT STATE EXPENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That the hereinafter named persons are hereby appointed members of the County Boards of Education for the several counties in the State as follows, to-wit:

- **Alexander**—J. C. Faulkner.
- **Alleghany**—G. N. Evans.
- **Anson**—W. Henry Liles (for a term of six years).
- **Ashe**—Jesse Gentry, Elder Ed Davis, D. H. Burgess.
- **Beaufort**—John B. Sparrow, P. H. Johnson, Frank W. Cox.
- **Bertie**—D. R. Britton.
- **Bladen**—Angus Cromartie (for a term of six years), Dr. S. S. Hutchinson (for a term of four years), Ralph Boring (for a term of two years).
- **Brunswick**—J. L. Stone.
- **Burke**—A. N. Dale (for a term of six years), C. P. Whisenant (for a term of four years).
- **Cabarrus**—Geo. G. Allen (for a term of six years).
- **Caldwell**—Walter J. Lenoir, John M. Payne.
- **Camden**—W. P. Barco, R. L. Bray, G. W. Johnson.
- **Carteret**—Geo. W. Huntley (for a term of four years).
- **Caswell**—W. L. Miles, J. B. Turner, C. J. Fowlkes.
- **Catawba**—C. V. Cline (for a term of six years), C. C. Huit (for a term of six years), Jno. F. Carpenter (for a term of four years), Chas. E. Finger (for a term of four years), Clarence Clapp (for a term of two years).
- **Chatham**—E. R. Hinton, Sam Hinton, M. M. Bridges.
- **Cherokee**—B. P. Grant, P. A. Mauney, R. H. King.
- **Clay**—J. O. Smith, Marke Weaver, S. L. Ledford.
- **Cleveland**—W. A. Ridenhour, C. D. Forney, J. L. Hord, C. S. Young, A. L. Calton.
- **Columbus**—J. H. Land, F. G. Kelley, Chas. R. Rowe.
Craven—J. H. Elliott.

Cumberland—N. S. McArthur, D. W. Carter (each for a term of four years).

Currituck—H. G. Dozier, G. C. Boswood, Norman Hughes.

Dare—E. N. Baum (for a term of six years), C. E. Payne (for a term of six years), I. B. Austin (for a term of four years), M. D. Sawyer (for a term of four years), D. E. Mann (for a term of two years).

Davidson—H. D. Townsend (for a term of four years), Ralph H. Wilson (for a term of four years), C. F. Koonts (for a term of two years), C. R. Dodson (for a term of two years), A. C. Lohr (for a term of two years).

Davie—Peter W. Hairston.

Duplin—W. J. Grady (for a term of six years).


Edgecombe—M. P. Edwards (for a term of four years), Geo. C. Phillips (for a term of four years), C. F. Eagles (for a term of four years), Leslie Calhoun (for a term of two years).

Forsyth—P. Frank Hanes, Jas. J. Griffith, H. A. Pfohl.

Franklin—E. L. Green (for a term of six years).


Edwards, J. H. Whitley.

Guilford—H. W. Lambeth (for a term of four years).


Harnett—Clarence J. Smith, J. A. Hockaday, B. P. Ingram.


Cagle.

Henderson—J. W. Morgan (for a term of six years).

Hertford—W. A. Thomas, W. D. Boone, R. R. Copeland.

Hoke—Louis Parker, Jesse Gibson, M. W. McLean, N. B. Hoke.

Blue, J. C. Thomas.

Hyde—J. H. Swindell, Joe Mann, John Midyette.


J. A. Craven, A. J. Beaver.

Jackson—Mrs. E. L. McKee, Bragg Cowan, J. E. Rogers, Jackson.

R. C. Hunter, G. C. Turpin.


Jones—T. F. Lowery (for a term of six years), Charles Jones.

Jones (for a term of four years).

Lee—J. C. Watson.

Lincoln—Dorsey Rhyme (for a term of four years), Dr. W. G. Bandy (for a term of two years), L. A. Yoder (for a term of two years), P. V. Cobb (for a term of two years), A. A. Beam (for a term of two years).

Macon—S. H. Lyle, W. L. Ramsey, Alex Moore.


McDowell—W. L. Morris (for a term of six years), F. M. Bradley (for a term of four years), T. W. Stacy (for a term of two years), Miles P. Flack (for a term of two years), M. L. Good (for a term of two years).


Mitchell—W. M. Wiseman.

Montgomery—T. R. Baldwin.


Nash—S. L. Arrington, F. V. Avent, John W. Robeson.

New Hanover—Dr. John Hoggard, L. T. Landen, Herbert A. Lynch, Mrs. C. L. Meister, R. S. McClelland.

Northampton—W. Harry Stephenson.


Orange—E. L. Lockhart, Moody W. Durham, Clyde Compton.


Pasquotank—D. W. Morgan (for a term of six years), A. W. Stanford (for a term of two years).

Pender—D. J. Farrior, Jr. (for a term of six years).


Pitt—M. O. Blount (for a term of four years), J. C. Galloway (for a term of four years).


Randolph—L. F. Ross (for a term of four years), J. A. Martin (for a term of two years), C. C. Smith (for a term of two years).

Richmond—W. R. Land, Henry C. Wall, W. N. Everett, Jr.

Robeson—Mrs. Jane McBryde Grantham, Dr. T. W. Carmichael, Miss Mary McEachern, Mrs. Pansy B. Oliver, J. F. Johnson, John Blount McLeod, W. G. Marley, A. B. McRae, R. P. Edwards be and are hereby appointed as members of the Board of Education for said county, and State compensation allowed for five members of said board is to be prorated among the said nine members of said board.
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T. J. Garrett, W. B. Kiker.

Rowan—W. F. Thompson, John F. McKnight, R. L. Lyerly.

Rutherford—J. C. Hames (for a period of six years).


Scotland—W. N. McKenzie, Dr. W. G. Shaw, T. L. Henley.

Stanly—O. J. Sikes (for a term of four years), A. L.

E프 (for a term of four years), H. W. Culp (for a term of

four years), J. L. Whitley (for a term of two years).

Stokes—J. R. Forrest, R. B. Hutcherson, John W. Priddy.

Surry—W. Sidney Comer, French W. Graham, Gid C.


Swain—I. C. Crawford, H. C. Enloe, S. W. Black, W. T.

Jenkins, Granville Calhoun.

Transylvania—Mrs. Flora Holliday, L. E. Powell.

Tyrrell—J. Ernest Norris, C. J. Cohoon, John A. Sawyer.

Union—J. S. Broom, C. C. Burris, W. L. Hemby, T. L. Price,

W. J. Sims.

Vance—J. C. Cooper (for a term of six years), J. E. Kimball (for a term of four years).

Wake—M. B. Chamblee (for a term of two years), Walter Rogers (for a term of two years), E. J. Byrum (for a term of two years).


W. Walker, Jesse P. T. Harris.

Washington—C. Norman Davenport, Jr.


Wayne—W. R. Allen (for a term of six years), E. A. Stevens (for a term of four years), J. A. Best (for a term of two years).


Wilson—J. H. Thompson (for a term of six years), John L. Bryant (for a term of four years), Doane Herring (for a term of four years), O. B. Bullock (for a term of four years).

Yadkin—M. V. Fleming, J. H. Speas, W. M. Parks.

Yancey—Rex Lewis (for a term of six years), Job Thomas (for a term of four years), W. T. Tomberlin (for a term of two years).

Sec. 2. The members of the several County Boards of Education appointed by this act shall qualify by taking the oath of office on or before the first Monday in May, one thousand nine hundred and thirty-three, and shall, unless otherwise herein provided, hold office for a term of two years from and after the first Monday in May, one thousand nine hundred and thirty-three, and until their successors are elected and qualified, and, together with the members of the Board of
Education of the several counties whose terms will not expire on the first Monday in May, one thousand nine hundred and thirty-three, shall constitute the Board of Education of the respective counties.

Nothing in this act shall be construed to oust or displace any member of the Board of Education of any county where the term of such member, as now provided by law, extends beyond the first Monday in May, one thousand nine hundred and thirty-three.

In case of any conflict between the existing term of any member of the Board of Education of any county and the term of any member appointed by this act, then the present incumbent shall be deemed and held as the legal member of the Board of Education of the particular county.

Sec. 3. That the per diem and mileage of not exceeding five members of the County Board of Education of the several counties of the State shall be borne out of the State school fund; for any number in excess of five, out of the county school fund.

Sec. 4. That this act shall be in force and effect from and after the date of its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 774

CHAPTER 422

AN ACT TO AMEND THE NORTH CAROLINA GAME LAWS.

The General Assembly of North Carolina do enact:

Section 1. That section eighteen, chapter fifty-one, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by adding the following after the period at the end of said section: "In counties where game commissions are not created by legislative act the game commission of said county shall be composed of the chairman of the Board of County Commissioners, the Clerk of the Superior Court, and the duly appointed and bonded county game warden as authorized in section twenty, chapter fifty-one, Public Laws of nineteen hundred and twenty-seven."

Sec. 2. That section twenty-five, chapter fifty-one, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by substituting for the period at the end of said section a colon and adding the following words: "Provided, that under the fiscal laws, rulings of the Budget Bureau and in the manner used in paying any other bill or item of expense there shall be paid each hunting season by the De-
The department of Conservation and Development to each county game commission as created in section eighteen, as amended, one one-hundredth part of the following per cent of receipts from the total sales of hunting licenses in North Carolina; five per cent of the first twenty-five thousand dollars; ten per cent of the second twenty-five thousand dollars; and fifteen per cent of all sales in excess of fifty thousand dollars, said remittances to be made as promptly as practicable and to be used by the county game commission specifically and only for paying bounties for the heads of outlawed predatory birds and animals in said county.

SEC. 3. That chapter fifty-one, Public Laws of nineteen hundred and twenty-seven, be and the same is hereby amended by the adding the following after section twenty-seven and before section twenty-eight:

"Sec. 27. (a). That for the hunting seasons of nineteen hundred thirty-three and nineteen hundred thirty-four, and nineteen hundred thirty-four and nineteen hundred thirty-five the hunting license in North Carolina shall be as follows: a county resident license, sixty cents; a State-wide resident license, two dollars and ten cents; a non-resident license, ten dollars and ten cents; ten cents of the amount collected for each license to go to the warden selling the licenses; and that the Department of Conservation and Development shall sell said licenses through duly bonded wardens or selling agents."

SEC. 4. That chapter fifty-one, Public Laws, nineteen hundred and twenty-seven, be and the same is hereby amended by striking out all of section thirty-two and substituting in lieu thereof the following:

"Sec. 32. Open seasons. That for the purpose of fixing the open seasons the State shall be divided into three zones: the Western, the Central, and the Eastern. The Western Zone shall be composed of the counties of Alleghany, Ashe, Watauga, Avery, Mitchell, Yancey, Buncombe, and Henderson and all other counties lying West of said counties; the Central Zone shall begin at the eastern boundary of the Western Zone, extend to and include the counties of Warren, Franklin, Wake, Chatham, Lee, Moore and Richmond; the Eastern Zone shall begin on the eastern boundary of the Central Zone and include all counties to the Atlantic Ocean. The open season for taking game animals and game birds, excepting opossum, raccoon, bear, buffalo, elk, squirrel and deer, shall be as follows:

Western Zone—November 15 to January 1.
Central Zone—November 20 to February 20.
Eastern Zone—November 20 to February 1.
Deer. The open season on deer as follows:
Western and Central Zones—October 15 to December 15.
Eastern Zone—September 1 to December 15.

Squirrel. The open season on squirrel as follows:
Western Zone—October 1 to November 30.
Central and Eastern Zones—October 1 to December 31.

Opossum and raccoon. The open season on opossum and raccoons as follows:
All Zones—November 1 to January 31.

Bear. The open season on bear as follows:
Western and Central Zones—October 1 to January 15.
Eastern Zone—Outlawed for 1933.

Open seasons in certain counties. Provided, that the open seasons in the counties of Halifax, Northampton, Hertford, Person, Martin, Bertie, and Washington shall be as follows:
squirrel—September 15 to February 1.
der—September 1 to January 1.
quail—November 20 to February 20.
turkey—November 20 to February 20.
raccoon—October 1 to February 1.

No open seasons on the following game animals and birds; beaver, buffalo, elk, doe deer, pheasants and rough grouse.

The open and closed season on all migratory wildfowl shall conform with the United States Biological Survey Legislation, irrespective of season as set forth by the North Carolina Game Laws.”

SEC. 5. That chapter one hundred fifty-nine, Public Laws of nineteen hundred thirty-one, be and the same is hereby amended by striking out in lines sixteen and seventeen of section one of said act the words and figures, “three thousand (3,000),” and substituting in lieu thereof the words and figures, “one thousand (1,000).”

SEC. 6. It shall be unlawful for any person or persons to hunt with guns or dogs upon the lands of another without first having obtained permission from the owner or owners of such lands, and said permission so obtained may be continuous for one open hunting season only.

SEC. 6½. Provided, that this act shall not repeal Chapter 210, Public-Local Laws of 1931, relating to the Bladen County Game Laws.

SEC. 7. Any person or persons violating any of the provisions of this act shall be guilty of a misdemeanor and fined not to exceed fifty dollars or imprisoned for not more than thirty days for each offense.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed: Provided, nothing herein shall be construed to repeal or amend the provisions of House Bill two
hundred and seventy-nine, passed and ratified during the session of nineteen hundred and thirty-three, relative to game in Beaufort County.

Sec. 9. That this act shall be in full force and effect from and after June thirtieth, nineteen hundred and thirty-three.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1563 CHAPTER 423

AN ACT TO AMEND HOUSE BILL 1464, BEING "AN ACT TO AMEND SENATE BILL 180, THE SAME BEING 'A BILL TO BE ENTITLED AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES,' RATIFIED ON THE TWENTY-SEVENTH DAY OF MARCH, 1933, RELATIVE TO NASH COUNTY."

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill fourteen hundred and sixty-four be amended by striking out the word "April" in line twenty-three of section one between the words "before" and "first" and inserting in lieu thereof the word "January"; that the period at the end of said section be stricken out and a semi-colon inserted and the following added: "the payment of the nineteen hundred and thirty-two taxes shall be made at the time of settlement of back taxes."

Sec. 2. That section one and one-half of said bill be amended by striking out the period at the end thereof and inserting a colon and adding the following: "Provided, further, that any penalties heretofore paid shall not be refunded."

Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1564  CHAPTER 424

AN ACT TO AMEND SENATE BILL 180, PUBLIC LAWS OF 1933, ENTITLED "AN ACT TO ALLOW COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED THE 27TH DAY OF MARCH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill one hundred eighty, ratified March twenty-seventh, one thousand nine hundred thirty-three, be and the same is hereby amended by adding in section fourteen after the word "Rockingham" and before the word "and" in the last line of said section the words "Burke, Caldwell, and the Municipalities therein."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1568  CHAPTER 425

AN ACT TO AMEND HOUSE BILL 158, BEING "AN ACT SETTING UP AND ESTABLISHING METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-six of House Bill one hundred fifty-eight, ratified March thirteenth, one thousand nine hundred thirty-three, be amended by adding after the word "case" in the last line of said section, the following: "Provided, this act shall not apply to Durham County and/or the municipalities in said County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1573  CHAPTER 426

AN ACT TO EXEMPT GRANVILLE COUNTY FROM THE PROVISIONS OF HOUSE BILL 660, RATIFIED APRIL 10, 1933, RELATING TO APPLICATION OF FEES IN CRIMINAL CASES TO THE PAYMENT OF TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Six hundred sixty, ratified April 10, 1933, the same being "An Act to Require the Fees for which a County is Liable under Article Five, Chapter Twenty-three, Consolidated Statutes, to be Applied upon the Payment of Taxes," shall not apply to Granville County, and the said county is exempt from any and all provisions of said act. This act shall also apply to Craven County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1587  CHAPTER 427

AN ACT TO AMEND THE TAX FORECLOSURE ACT OF 1933, KNOWN AS HOUSE BILL NO. 158; TO AMEND TAX SALES CERTIFICATES REFUNDING ACT OF 1933, KNOWN AS SENATE BILL NO. 180; AND TO EXEMPT FROM THE PROVISIONS OF EACH OF SAID ACTS MECKLENBURG COUNTY AND THE MUNICIPALITIES THEREIN; AND TO AMEND DELINQUENT TAXPAYERS ACT OF MECKLENBURG COUNTY, KNOWN AS SENATE BILL NO. 175.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of the Tax Foreclosure Act of nineteen hundred and thirty-three, ratified March thirteenth, nineteen hundred and thirty-three, and known as House Bill number one hundred and fifty-eight, shall apply to Mecklenburg County nor to any municipality therein.

SEC. 2. That none of the provisions of the Tax Sales Certificates Refunding Act of nineteen hundred and thirty-three, ratified March twenty-seventh, nineteen hundred and thirty-three, and known as Senate Bill number one hundred and eighty, shall apply to Mecklenburg County nor to any municipality therein.

SEC. 3. That section thirty-two of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be and the same is hereby repealed.
SEC. 4. That section twenty-one of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out after the word "within" and before the word "after" the words "one year," and inserting in lieu thereof the words "seven months;" and by striking out after the word "Charlotte" and before the word "shall" the words "after thirty days notice to said taxpayer, given by mail to his last named address," and inserting in lieu thereof the following words: "shall cause advertisement thereof to be made in a newspaper published in the County of Mecklenburg once each week for four successive weeks, which advertisement shall be sufficient notice to anyone owning or claiming any interest in such real estate, that unless the taxes and/or assessments are paid thereon within thirty days from the date of the first advertisement thereof, judgment will be rendered, as hereinafter provided, and unless such taxes and/or assessments are paid within thirty days from the date of the first advertisement thereof the Treasurer-Tax Collector, or in case of delinquent city taxes or assessments the Collector of Revenue for the City of Charlotte."

SEC. 5. That section twenty-five of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out between the word "that" and "months" the words "at any time after twelve," and inserting in lieu thereof the words "within eighteen."

SEC. 6. That section twenty-eight of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out between the words "charge" and "which" the words "not to exceed one thousand dollars," and inserting in lieu thereof the words "in the discretion of the County Board of Commissioners of Mecklenburg County;" and by striking out between the words "charge" and "which" where the same appear a second time in said section the words "not to exceed one thousand dollars," and inserting in lieu thereof the words "in the discretion of the Governing Body of the City of Charlotte."

SEC. 7. That all laws and parts of laws in conflict here-with are hereby repealed.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
S.B. 592  

CHAPTER 428

AN ACT TO AMEND CHAPTER 143 PUBLIC LAWS OF 1931, ALLOWING HUNTING AND KILLING OF FOXES AT ANY TIME IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 5 of Chapter 143 of the Public Laws of 1931 be and the same is hereby amended by inserting between the word "Lenoir" and the word "and" in line 11, in said section, the word "Henderson."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.B. 677  

CHAPTER 429

AN ACT TO AMEND SENATE BILL 313, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES, WHICH WAS RATIFIED MARCH 20, 1933, BY EXEMPTING STOKES COUNTY FROM THE OPERATION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Stokes County be, and the same is hereby exempt from the provisions of Senate Bill 313, relating to the fees for Registering Federal Crop Liens and Federal Chattel Mortgages, which was ratified March 20, 1933.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 720  
CHAPTER 430

AN ACT TO AMEND CHAPTER 198 BEING "AN ACT TO PROVIDE LICENSES FOR THE ARTIFICIAL PROPAGATION OF FISH IN NORTH CAROLINA" PUBLIC LAWS, SESSION 1929.

The General Assembly of North Carolina do enact:

SECTION 1. To amend chapter one hundred ninety-eight Public Laws, one thousand nine hundred twenty-nine, by striking out in lines five and six of section one the words "twenty-five dollars" and substituting therefor the words "five dollars" and further amend by substituting a semicolon for the period at the end of said section and adding the following: "Provided, that any commercial fisherman who has paid the required license or licenses upon his fishing nets, devices or gear shall not be required to pay an additional license to deal in live fish for propagation purposes."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This law to be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1054  
CHAPTER 431

AN ACT TO AMEND CHAPTER 169, PUBLIC LAWS 1921, RELATING TO SANITARY CONDITIONS IN CREAMERIES, ICE CREAM, BUTTER AND CHEESE FACTORIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting in line two after the words "ice cream" the words "frozen custard, milk sherbet, sherbet, water ices, and other similar frozen food products," and change the word "is" to "are."

SEC. 2. That section three of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting at end of section three the following, "and whole milk, sweet cream, and ice cream mix shipped into this State from other States shall meet the same requirements and be subject to the same regulations and shall carry a tag or label showing grade or standard of quality of product."
SEC. 3. That section eight of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting in line one after the word "authorized" the words "to make such definitions and."

SEC. 4. That section nine of chapter one hundred and sixty-nine, Public Laws of one thousand nine hundred and twenty-one, be amended by inserting in line three after the words "ice cream factory" the words "where ice cream, frozen custard, milk sherbet, sherbet, water ices and/or other similar frozen food products are made or stored or cheese factory." Also in line seven of the same section after the words "ice cream" insert the words "frozen custard, milk sherbet, sherbet, water ices, and/or other similar frozen food products."

SEC. 5. That this act shall not apply to Mecklenburg and Cabarrus Counties.

SEC. 6. All laws in conflict with this act are hereby repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1088

CHAPTER 432

AN ACT TO AMEND CHAPTER 149 OF THE PUBLIC LAWS OF 1927, WHICH CHAPTER IS KNOWN AS THE CAPITAL ISSUES LAW, RELATING TO THE REGULATION OF THE SALE OF SECURITIES WITHIN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter one hundred forty-nine of the Public Laws of one thousand nine hundred and twenty-seven, Section Two, Subparagraph (c), be and the same is hereby amended by inserting between the word "or" and the word "any" in the last line of said subparagraph, the words: "Any contract or agreement in the promotion of a plan or scheme whereby one party undertakes to purchase the increase or production of the other party from the article or thing sold under the plan or scheme, or whereby one party is to receive the profits arising from the increase or production of the article or thing sold under the plan or scheme, or."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1205  CHAPTER 433

AN ACT TO AMEND SECTION 1891 OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER 168, PUBLIC LAWS 1925, RELATING TO LICENSES FOR FYKE NETS AND MOTOR BOATS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and ninety-one as amended by chapter one hundred and sixty-eight of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended by striking out line thirty-one of section one and inserting in lieu thereof the words "Fyke nets, twenty-five cents each," and that said section be further amended by striking out the words and figures "five dollars ($5.00)" in line forty-six of said section one and inserting in lieu thereof the words and figures "two dollars and fifty cents ($2.50)."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1239  CHAPTER 434

AN ACT TO AMEND SECTION 4428 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO LOTTERIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred twenty-eight of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section the following: "Any person who shall have in his possession any tickets, certificates or orders used in the operation of any lottery shall be held liable under this section, and the mere possession of such tickets shall be prima facie evidence of the violation of this statute."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1241

CHAPTER 435

AN ACT TO REGULATE THE FEES FOR FILING AND DOCKETING TRANSCRIPTS OF JUDGMENTS IN THE SEVERAL COUNTIES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That the fee for filing, docketing and indexing transcripts of judgments in the offices of the several Clerks of the Superior Court in North Carolina shall be the same fee charged for filing, docketing and indexing transcripts of judgments in the office of the Clerk of the Superior Court of the County from which the transcript of judgment is sent to said County.

Sec. 2. That all laws or parts of laws, whether Public or Public-Local, are hereby repealed in so far as same affect this act.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1251

CHAPTER 436

AN ACT TO ALLOW COUNTIES AND OTHER UNITS TO INVEST IN BONDS OF THEIR SAID UNIT NOT-WITHSTANDING THE FACT THAT THEY HAVE BEEN IN DEFAULT IN PAYMENT OF PRINCIPAL AND INTEREST OF BONDED INDEBTEDNESS.

Whereas quite a number of counties and other units in the State have been in default but are now in position to buy and retire some of their indebtedness, now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-nine (29) of Chapter Sixty (60) Public Laws of One Thousand Nine Hundred and Thirty-one (1931), be amended as follows:

In line twenty, after the word "securities," strike out the comma and insert a period, and strike out the following words in lines twenty, twenty-one, twenty-two and twenty-three, "and unless the unit which has issued such bonds or notes is not in default in the payment of any principal or interest of any indebtedness thereof."

Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1326  CHAPTER 437

AN ACT RELATING TO THE FEES FOR ISSUING CERTIFICATES OF ENCUMBRANCES AS REQUIRED FOR CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That the fee charged by the Register of Deeds for preparing and issuing a certificate of encumbrance as required for Federal chattel mortgages and/or crop liens shall be limited to fifty (50¢) cents for each such certificate.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1397  CHAPTER 438

AN ACT TO AMEND SECTION 1970 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO SUNDAY FISHING.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1970 of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out immediately following the word “net” and preceding the word “he” the following: “except such as are fastened to stakes.”

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1400  CHAPTER 439
AN ACT TO PERMIT OLD DOCUMENTS TO BE RECORDED WHERE OFFICIAL SEAL OF OFFICER HAS NOT BEEN AFFIXED.

The General Assembly of North Carolina do enact:

SECTION 1. The Clerk of the Superior Court may order registered any deed, or other conveyance of land, in all cases where the instrument and probate bears date prior to January first, one thousand nine hundred and seven (1907) where the acknowledgment, private examination, or other proof of execution, has been taken or had before a notary public residing in the county where the land is situate, where said officer failed to affix his official seal, and where the certificate of said officer appears otherwise to be genuine.

SEC. 2. That this act shall not apply to pending litigation, nor affect vested rights.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

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H.B. 1419  CHAPTER 440
AN ACT TO AMEND CHAPTER 136, PUBLIC LAWS, 1927, KNOWN AS THE BUS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That Sub-section (f), Section three, Chapter one hundred and thirty-six, Public Laws one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out all of said Sub-section (f) from and including the word "the" in line one to and including the word "lines" in line seven, and inserting in lieu thereof the following:

"The Commission may refuse to grant any application for a franchise certificate where the granting of such application would duplicate, in whole or in part, a previously authorized similar class of service."

SEC. 2. That said chapter one hundred and thirty-six Public Laws one thousand nine hundred and twenty-seven be further amended by striking out section seventeen thereof.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 1434  CHAPTER 441

AN ACT TO AMEND CHAPTER 261 OF THE PUBLIC LAWS OF 1931, GIVING THE ADVISORY BUDGET COMMISSION AUTHORITY TO MAKE RULES AND REGULATIONS GOVERNING THE OPERATION OF THE DIVISION OF PURCHASE AND CONTRACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 5 of Chapter 261 of the Public Laws of 1931 be and the same is hereby amended by striking out that portion of said section beginning with the word "and" in Line 44 and ending with the word "thereon" in Line 48 thereof, and inserting at the end of said section the following:

"The Advisory Budget Commission shall have the necessary authority to adopt rules and regulations governing the following:

(a). Designating a board of award, composed of members of the Budget Commission, or other regular employees of the State or its institutions (who shall serve without added compensation), to act with the Director in canvassing bids and awarding contracts.

(b). Fixing a quorum of the board of award and prescribing the routine and conditions to be followed in canvassing bids and awarding contracts.

(c). Prescribing routine for securing bids and awarding contracts on items that do not exceed $2,000 in value.

(d). Prescribing items and quantities to be purchased locally.

(e). Providing that where bids are unsatisfactory the Division, with the approval and consent of the Budget Commission, may reject all bids and purchase the article in the open market, but only at a lower price.

(f). Prescribing procedure to encourage the purchase of North Carolina farm products, and products of North Carolina manufacturing enterprises.

(g). Adopting any other rules and regulations necessary to carry out the purpose of this act.

SEC. 2. That Section 10 of Chapter 261 of the Public Laws of 1931 be and the same is hereby amended by adding at the end of said section the following:

Provided further, that in canvassing and comparing bids there shall be taken into consideration any Sales Tax or Excise Tax that will accrue to the State of North Carolina which is levied now or hereafter may be levied and in no case shall
a bidder subject to such tax suffer in comparison with bids from those to whom such tax would not apply.

Sec. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.B. 1478

CHAPTER 442

AN ACT TO AMEND CHAPTER 110, ARTICLE 6, OF THE CONSOLIDATED STATUTES, RELATING TO CHIROPRACTIC.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter 110, Article 6, of the Consolidated Statutes be, and the same is hereby amended as follows:

That the words "North Carolina Board of Chiropractors" be stricken out in Sections 6711, 6712, 6713, 6715, 6716 of the Consolidated Statutes, and the words "North Carolina Chiropractic Association" be inserted in lieu thereof.

That Section 6715 be amended by striking out the word "three" in line 17, and inserting in lieu thereof the word "four," so as to require a four-year course instead of three years.

Sec. 2. That a new section, to be numbered 6721-a, be inserted by adding the following after Section 6721:

"All duly licensed chiropractors of this State shall be exempt from service as jurors in any of the Courts of this State."

Sec. 3. Amend Section 6722 by adding the words "as taught in recognized chiropractic schools and colleges" after the word "Chiropractic" and before the word "but" in line four.

Sec. 4. Amend Section 6726 by adding the words "Any license or certificate granted by the Board under this act shall automatically be cancelled if the holder thereof fails to secure a renewal within three months from the time herein provided; but any license thus cancelled may, upon evidence of good moral character and proper proficiency, be restored upon the payment of ten ($10.00) dollars."

Sec. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
CHAPTER 443

AN ACT TO CLARIFY ACTS OF THE GENERAL ASSEMBLY OF ONE THOUSAND NINE HUNDRED THIRTY-THREE CONTAINING REFERENCES TO, AND AMENDMENTS OF THE NORTH CAROLINA CODE.

The General Assembly of North Carolina do enact:

SECTION 1. That all acts of the General Assembly of one thousand nine hundred thirty-three, containing references to, or amendments of, any section or sections of "The North Carolina Code," or "The North Carolina Code of One Thousand Nine Hundred Thirty-one," or "Michie's North Carolina Code," are hereby declared to be intended as references to, and amendments of, the apposite, related, or cognate section or sections of the Consolidated Statutes, and all such references and amendments shall be liberally construed as intending to amend or relate to said apposite, related, or cognate sections of the said Consolidated Statutes.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

CHAPTER 444

AN ACT TO AMEND SENATE BILL 525 RELATING TO APPLICATION FOR LICENSE TO SELL BEER.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve of Senate Bill five hundred and twenty-five, ratified the twenty-eighth day of April, one thousand nine hundred and thirty-three, be and the same is hereby amended by striking out the words "citizen and" in line one of subsection five of said section.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
H.B. 120

CHAPTER 445

AN ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

ARTICLE I

SCHEDULE A

INHERITANCE TAX

SECTION 1. General provisions.

A tax shall be and is hereby imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations, in the following cases:

First. When the transfer is by will or by the intestate laws of this State from any person dying, seized or possessed of the property while a resident of the State.

Second. When the transfer is by will or intestate laws of this or any other State of real property or of goods, wares and merchandise within this State, or of any property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has a taxing jurisdiction, including State and municipal bonds, and the decedent was a resident of the State at the time of death; when the transfer is of real property or tangible personal property within the State, or intangible personal property that has acquired a situs in this State, and the decedent was a non-resident of the State at the time of death.

Third. When the transfer of property made by a resident or non-resident is of real property within this State, or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has taxing jurisdiction, including State and municipal bonds, by deed, grant, bargain, sale, or gift made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death, including a transfer under which the transferor has retained for his life or any period not ending before his death (a) the possession or enjoyment of, or the income from, the property or (b) the right to designate the persons who shall possess or enjoy the property or the income therefrom. Every transfer by deed, grant, bargain, sale, or gift, made within three years prior to the death of the grantor, vendor, or donor, exceeding three per cent of his or her estate, or in the nature of a final disposition or distribution thereof,
and without an adequate valuable consideration, shall, in the absence of proof to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.

Fourth. When any person or corporation comes into possession or enjoyment, by a transfer from a resident, or from a non-resident decedent, when such non-resident decedent’s property consists of real property within this State or tangible personal property within the State, or intangible personal property that has acquired a situs in this State, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by any instrument taking effect after the passage of this act, or of any property transferred pursuant to a power of appointment contained in any instrument.

Fifth. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power, and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Sixth. Whenever any real or personal property, or both, of whatever kind or nature, tangible or intangible, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or devisor the power of revocation, the tax, upon the death of the person making such will or deed, shall, on the whole amount of property so disposed of, be due and payable as in other cases,
and the said tax shall be computed according to the relationship of the first donee, or devisee, to the devisor.

Seventh. Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless, where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax, and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable with the value of the property for inheritance tax; and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax.

Sec. 2. Property exempt.

The following property shall be exempt from taxation under this article:

(a). Property passing to or for the use of the State of North Carolina, or to or for the use of municipal corporations within the State or other political subdivisions thereof, for exclusively public purposes.

(b). Property passing to religious, charitable, or educational corporations, or to churches, hospitals, orphan asylums, public libraries, religious, benevolent, or charitable organizations, or passing to any trustee or trustees for religious, benevolent, or charitable purposes, where such religious, charitable, or educational institutions, corporations, churches, trusts, etc., are located within the State and not conducted for profit.

(c). Property passing to religious, educational, or charitable corporations, not conducted for profit, incorporated under the laws of any other State, and receiving and disbursing funds donated in this State for religious, educational, or charitable purposes.

(d). Proceeds of life insurance policies, not exceeding in the aggregate twenty thousand dollars, when payable to a beneficiary or beneficiaries named in such policy or policies, and such beneficiary or beneficiaries are any such person or persons as are designated in section three (a) of this article, and also proceeds of all life insurance policies payable to beneficiaries named in subsections (a), (b), and (c) of this section. And also proceeds of all policies of insurance paid by the United States Government to the beneficiary or bene-
ficiaries or heirs at law of any deceased soldier of the World War, under the present laws of Congress or any amendment that may be hereafter made thereto.

SEC. 3. Rate of tax—Class A.

(a). Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife, or stepchild of the person who died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State or of any of the United States, or of any foreign kingdom or nation, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

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(b). The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: Provided, a grandchild or grandchild shall be allowed the single exemption or pro rata part of the exemption of the parent which he or they represent. The same rule shall apply to the taking under a will, and also in case of a specific legacy or devise: Provided, that when any person shall die leaving a widow and child or children under twenty-one years of age, and leaving all or substantially all of his property by will to his wife, the wife shall be allowed an additional exemption of five thousand dollars for each child under twenty-one years of age.

SEC. 4. Rate of tax—Class B.

Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendent of the brother or sister, or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:
First $5,000 ........................................ 4 per cent
Over $5,000 and to $10,000 ....................... 5 per cent
Over $10,000 and to $25,000 ..................... 6 per cent
Over $25,000 and to $50,000 .................... 7 per cent
Over $50,000 and to $100,000 .................. 8 per cent
Over $100,000 and to $250,000 ................. 10 per cent
Over $250,000 and to $500,000 ................. 12 per cent
Over $500,000 and to $1,000,000 ............... 14 per cent
Over $1,000,000 and to $1,500,000 .......... 16 per cent
Over $1,500,000 and to $2,000,000 .......... 18 per cent
Over $2,000,000 and to $2,500,000 .......... 20 per cent
Over $2,500,000 and to $3,000,000 .......... 22 per cent
Over $3,000,000 ................................ 24 per cent

**SEC. 5. Rate of tax—Class C.**

Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

First $10,000 ........................................ 8 per cent
Over $10,000 and to $25,000 ..................... 9 per cent
Over $25,000 and to $50,000 .................... 10 per cent
Over $50,000 and to $100,000 .................. 11 per cent
Over $100,000 and to $250,000 ................. 13 per cent
Over $250,000 and to $500,000 ................. 15 per cent
Over $500,000 and to $1,000,000 ............... 17 per cent
Over $1,000,000 and to $1,500,000 .......... 19 per cent
Over $1,500,000 and to $2,000,000 .......... 21 per cent
Over $2,000,000 and to $2,500,000 .......... 23 per cent
Over $2,500,000 ................................ 25 per cent

**SEC. 6. Estate tax.**

(a). A tax in addition to the inheritance tax imposed by this schedule is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this schedule, whether a resident or non-resident of the State, where the inheritance tax imposed by this schedule is in the aggregate of a lesser amount than the maximum credit of eighty per cent of the Federal estate tax allowed by the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, or subsequent acts and amendments because of said tax herein imposed, then the inheritance tax provided for by this schedule shall be increased by an estate tax on the net estate so that the aggregate amount of tax due this State
shall be the maximum amount of credit allowed under said Federal Estate Tax Act; said additional tax shall be paid out of the same funds as any other tax against the estate.

(b) Where no tax is imposed by this schedule because of the exemptions herein or otherwise, and a tax is due the United States under the Federal Estate Tax Act, then a tax shall be due this State equal to the maximum amount of the credit allowed under said Federal Estate Tax Act.

(c) The administrative provisions of this schedule, wherever applicable, shall apply to the collection of the tax imposed by this section. The amount of the tax as imposed by subsection (a) of this section shall be computed in full accordance with the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, or subsequent acts and amendments.

(d) If this section, or any subsection, phrase or clause thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion or portions of this schedule in force at the time of the enactment of this section, nor shall such decision affect the validity of the remaining portion or portions of this section.

**SEC. 7. Deductions.**

In determining the clear market value of property taxed under this article or schedule, the following deductions, and no others, shall be allowed:

(a). Taxes accrued and unpaid.

(b). Drainage and street assessments (due as of date of death).

(c). Funeral and burial expenses.

(d). Debts of decedent.

(e). Estate and inheritance taxes paid to other States, and death duties paid to foreign countries, and Federal estates taxes, except additional estate taxes levied by act of Congress, effective June 6, 1932.

(f). Amount actually expended for monuments not exceeding the sum of five hundred dollars ($500).

(g). Commissions of executors and administrators actually allowed and paid.

(h). Costs of administration, including reasonable attorneys' fees.

**SEC. 8. Where no personal representative appointed, Clerk of Superior Court to certify same to Commissioner of Revenue.**

Whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees, without the qualification and appointment of a per-
sonal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

SEC. 9. Tax to be paid on shares of stock before transferred, and penalty for violation.

(a). Property taxable within the meaning of this act shall include bonds or shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds and/or shares of stock in any such incorporated company owning property and doing business outside of the State shall be paid before waivers are issued for the transfer of such shares of stock. No corporation of this State shall transfer any bonds or stock of said corporation standing in the name of or belonging to a decedent or in the joint names of a decedent and one or more persons, or in trust for a decedent, unless notice of the time of such transfer is served upon the Commissioner of Revenue at least ten days prior to such transfer, nor until said Commissioner of Revenue shall consent thereto in writing. Any corporation making such a transfer without first obtaining consent of the Commissioner of Revenue as aforesaid shall be liable for the amount of any tax which may thereafter be assessed on account of the transfer of such bonds and/or stock, together with the interest thereon, and in addition thereto a penalty of one thousand dollars, which liability for such tax, interest, and penalty may be enforced by an action brought by the State in the name of the Commissioner of Revenue. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, gift, or otherwise. A waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

(b). Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the shares of stock of any resident decedent holder of bonds and/or shares of stock in such company exceeding in value two hundred dollars before the inheritance tax, if any, has been paid, shall become liable for the payment of said tax; and any property held by such company in

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Tax on shares of stock before transfer.

Corporations forbidden to make transfer without consent of Commissioner of Revenue.

Penalty for violation.

"Transfer" defined.

Waiver of Commissioner as protection.

Penalty for forbidden transfer of unincorporated companies.
Waiver of Commissioner.

Blanks furnished by Commissioner.

Value of shares computed.

Reports required.

Life insurance policies.

Rate of tax.

Recurring taxes.

Only one tax within two years.

Application.

Discharge of heirs, etc., from liability by payment of tax.

this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

Sec. 10. Commissioner of Revenue to furnish blanks and require reports of value of shares of stock.

(a). The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds and/or stock; he shall determine the value of such bonds and/or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due.

(b). The Commissioner of Revenue shall have authority, under penalties provided in this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

LIFE INSURANCE POLICIES

Sec. 11. The proceeds of all life insurance policies payable at or after the death of the insured, when the premiums have been paid by the insured, and whether payable to the estate of the insured or to a beneficiary or beneficiaries named in the policy, shall be taxable at the rates provided for in this article, subject to the exemptions in section two of this article.

RECURRING TAXES

Sec. 12. Where property transferred has been taxed under the provisions of this article, such property shall not be assessed and/or taxed on account of any other transfer of like kind occurring within two (2) years from the date of the death of the former decedent: Provided, that this section shall apply only to the transferees designated in sections three (3) and four (4) of this article.

Sec. 13. When all heirs, legatees, etc., are discharged from liability.

All heirs, legatees, devisees, administrators, executors, and trustees shall only be discharged from liability for the amount of such taxes, settlement of which they may be charged with, by paying the same for the use aforesaid as herein-after provided.
Sec. 14. Discount for payment in six months; interest after twelve months; penalty after two years.

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within twelve months from date of death of the testator, intestate, grantor, donor or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of twelve months from the date of death of such testator, intestate, grantor, donor or vendor until paid: Provided, that if the taxes herein levied shall not be paid in full within two years from date of death of testator, intestate, grantor, donor or vendor, then and in such case a penalty of five per centum upon the amount of taxes remaining due and unpaid shall be added: Provided further, that the penalty of five per centum herein imposed may be remitted by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation, and the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule, with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: Provided, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

Sec. 15. Collection to be made by sheriff if not paid in two years.

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same, which fees shall be in addition to any salary or other compensation allowed by law to the sheriffs for their services; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.
SEC. 16. *Executor, etc., shall deduct tax.*

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

SEC. 17. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition or contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition or contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise, and the rights, interest, or estate of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of
the property transferred, and the Commissioner of Revenue shall assess the tax on such property.

**SEC. 18. Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.**

Whenever such legacy shall be charged upon or payable out of real estate, the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decrees of the court in the same manner as the payment of such legacy may be enforced: Provided, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State: Provided further, that no lien for inheritance or estate taxes which accrued prior to May first, one thousand nine hundred twenty-three, shall attach or affect the land.

**SEC. 19. Computation of tax on non-resident decedents.**

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a non-resident decedent, if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such non-resident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated. It shall be the duty of the personal representative to furnish to the Commissioner of Revenue such information as may be necessary or required to enable the Commissioner to ascertain a proper computation of his tax. Where the personal representative fails or refuses to furnish information from which this assessment can be made, the property in this State liable to tax under this act shall be taxed at the highest rate applicable to those who are strangers in blood.
Duties of Clerks Superior Court.

General information obtained at time of issuance of letters.

Report to Commissioner.

Blanks for reports.

Small estates excepted.

Inheritance tax record to be kept.

Fees of Clerk for performing duties.

Fees where real estate is situate in several counties.

SEC. 20. Duties of the clerks of the Superior Court.

(a). It shall be the duty of the clerk of the Superior Court to obtain from any executor or administrator, at the time of the qualification of such executor or administrator, the address of the personal representative qualifying, the names and addresses of the heirs at law, legatees, distributees, devisees, etc., as far as practical; the approximate value and character of the property or estate, both real and personal; the relationship of the heirs at law, legatees, devisees, etc., to the decedent, and forward the same to the Commissioner of Revenue on or before the tenth day of each month; and the Commissioner of Revenue shall furnish the several clerks blanks upon which to make said report, but the failure to so furnish blanks shall not relieve the clerk from the duty herein imposed. The clerk shall make no report of a death where the estate of a decedent is less than two thousand dollars in value, when the beneficiary is husband or wife or child or grandchild of the decedent.

(b). It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

(c). For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue, when certificates and receipts are sent in to be recorded, as follows: For recording the certificate of the Commissioner of Revenue showing no tax due, the sum of fifty cents ($.50). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is one hundred dollars ($100) or less he shall be paid the sum of one dollar ($1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one hundred dollars ($100) and not over five hundred dollars ($500) he shall be paid the sum of two dollars ($2.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five hundred dollars ($500) he shall be paid the sum of five dollars ($5.00), which sum shall be the maximum amount paid for recording the certificate of the Commissioner of Revenue for any one estate: Provided, that where the decedent owns real estate in one or more counties, other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for re-
cording the certificate of the Commissioner of Revenue shall be fifty cents ($0.50) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of non-residents. The clerk of the Superior Court shall receive the sum of fifty cents for making up and transmitting to the Commissioner of Revenue the report required in this section, containing a list of persons who died leaving property in his county during the preceding month, etc.: Provided further, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of fifty cents ($0.50).

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

Sec. 21. Information by administrator and executor.

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs at law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees named in the will, and the age at the time of death of the decedent of all legatees, distributees, devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs at law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, of all insurance policies upon the life of the decedent, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale to any person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the quali-
Penalty for refusal.

Remission of penalty.

Tentative settlements.

Inapplicable to small estates.

Banks forbidden to allow property taken from safe deposits without retaining sufficient amount for tax.

Commissioner may waive provision.

Presence of Clerk Superior Court or representative required when opening lock boxes.

The Commissioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue, based on the sworn inventory provided in this section: Provided, that this does not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren, or parent or parents of the decedent.

SEC. 21½. Regulations governing access to safe deposits of a decedent.

No safe deposit company, trust company, corporation, bank, or other institution, person or persons having in possession or in control or custody, in whole or in part, securities, deposits, assets, or property belonging to or standing in the name of a decedent, or belonging to or standing in the joint names of a decedent and one or more persons, shall deliver or transfer the same to any person whatsoever, whether in a representative capacity or not, or to the survivor or to the survivors when held in the joint names of a decedent and one or more persons without retaining a sufficient portion or amount thereof to pay taxes or interest which would thereafter be assessed thereon under this act; but the Commissioner of Revenue may consent in writing to such delivery or transfer, and such consent shall relieve said safe deposit company, trust company, corporation, bank, or other institution, person or persons from the obligation herein imposed. Every safe deposit company, trust company, corporation, bank or other institution, person or persons engaged in the business of renting lock boxes for the safe-keeping of valuable papers and personal effects or having in their possession or supervision in such lock boxes such valuable papers or personal effects shall, upon the death of any person using such lock box, as a condition precedent to the opening of such lock box by the executor, administrator, personal representative, or co-tenant of such deceased person, require the presence of the Clerk of the Superior Court, or deputy, or representative of the Clerk of the Superior Court of the county in which
such lock box is located. It shall be the duty of the Clerk of the Superior Court, or his representative, in the presence of an officer or representative of the safe deposit company, trust company, corporation, bank, or other institution, person or persons, to make an inventory of the contents of any such lock box and to furnish a copy of such inventory to the Commissioner of Revenue, to the executor, administrator, personal representative, or co-tenant of the decedent, and a copy to the safe deposit company, trust company, corporation, bank, or other institution, person or persons having possession of such lock box. Notwithstanding any of the provisions of this section any life insurance company may pay the proceeds of any policy upon the life of a decedent to the person entitled thereto as soon as it shall have mailed to the Commissioner of Revenue a notice, in such form as the Commissioner of Revenue may prescribe, setting forth the fact of such payment, but if such notice be not mailed all of the provisions of this section shall apply.

Failure to comply with the provisions of this section shall render such safe deposit company, trust company, corporation, bank or other institution, person or persons liable for the amount of the taxes and interest due under this act on the succession to such securities, deposits, assets, or property, but in any action brought under this provision it shall be a sufficient defense that the delivery or transfer of securities, deposits, assets, or property was made in good faith without knowledge of the death of the decedent and without knowledge of circumstances sufficient to place the defendant on inquiry.

SEC. 22. Supervision by Commissioner of Revenue.

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collections of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners, or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such deputies, attorneys, examiners, or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs at law, legatees, devisees, or distributees thereof have been paid; to see that all statements required by this act are filed by administrators and executors, or by the beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors
to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuation returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: Provided, that the tax shall first be paid, or satisfactory surety bond in double the amount of any alleged deficiency shall be filed with the Commissioner pending an appeal; and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of court to the Commissioner of Revenue, who is authorized and directed to draw his account on the State Treasurer for the amount thereof.

SEC. 23. Proportion of tax to be repaid upon certain conditions.

Whenever debts shall be proven against the estate of a decedent after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

SEC. 24. Commissioner of Revenue may order executor, etc., to file account, etc.

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this act, he shall issue a citation to the executor, administrator, or trustee of the decedent
whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid; and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost; if said tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section fourteen of this act.

SEC. 25. Failure of administrator, executor, or trustee to pay tax.

Any administrator, executor, or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee, and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.


(a). If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed, and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of the report by the executor or administrator with the Commissioner of Revenue, as provided in this act, the said executor or administrator shall, within thirty days after receipt of notice of the final determination by the Federal Government of the value or amount of said estate as assessed and determined for the purpose of fixing Federal taxes thereon, make report of the amount so fixed and assessed by the Federal Government, under oath or affirmation, to the Commissioner.
If Federal value exceeds that of State, latter reassessed in conformity.

Petition for reduction where Federal value is less than State's.

Corrections made by Commissioner.

Refunds.

Failure to make return of Federal value imposes penalty of 25% on additional tax due.

Minimum and maximum penalty.

Contact with Federal authorities.

Cooperation.

of Revenue. If the amount of said estate as assessed and fixed by the Federal Government shall be in excess of that theretofore fixed or assessed under this schedule for the purpose of determining the amount of taxes due the State from said estate, then the Commissioner of Revenue shall reassess said estate and fix the value thereof at the amount fixed, assessed, and determined by the Federal Government, unless the said executor or administrator shall, within thirty days after notice to him from the Commissioner of Revenue, show cause why the valuation and assessment of said estate as theretofore made should not be changed or increased. If the valuation placed upon said estate by the Federal Government shall be less than that theretofore fixed or assessed under this act, the executor or administrator may, within thirty days after filing his return of the amount so fixed or assessed by the Federal Government, file with the Commissioner of Revenue a petition to have the value of said estate reassessed and the same reduced to the amount as fixed or assessed by the Federal Government. In either event the Commissioner of Revenue shall proceed to determine, from such evidence as may be brought to his attention or which he shall otherwise acquire, the correct value of the said estate, and if valuation is changed, he shall reassess the taxes due by said estate under this act and notify the executor or administrator of such fact. In the event the valuation on said estate shall be decreased, and if there shall have been an overpayment of the tax, the said Commissioner shall, within sixty days after the final determination of the value of said estate and the assessment of the correct amount of tax against the same, refund the amount of such excess tax theretofore paid.

(b). If the executor or administrator shall fail to file with the Commissioner of Revenue the return under oath or affirmation, stating the amount of value at which the estate was assessed by the Federal Government as provided for in this section, the Commissioner of Revenue shall assess and collect from the executor or administrator a penalty equal to twenty-five per cent of the amount of any additional tax which may be found to be due by such estate upon reassessment and reappraisal thereof, which penalty shall under no condition be less than twenty-five dollars ($25.00) or more than five hundred dollars ($500.00), and which cannot be remitted by the Commissioner of Revenue except for good cause shown. The Commissioner of Revenue is authorized and directed to confer quarterly with the Department of Internal Revenue of the United States Government to ascertain the value of estates in North Carolina which have been assessed for taxation by the Federal Government, and he shall coöperate with the said
Department of Internal Revenue, furnishing to said Department such information concerning estates in North Carolina as said Department may request.

SEC. 27. "Executor" defined.

Wherever the word "executor" appears in this act, it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

SEC. 28. In addition to all other remedies which may now exist under the law, or may hereafter be established, for the collection of the taxes imposed by the preceding sections of this article, the tax so imposed shall be a lien upon all of the property and upon all of the estate, with respect to which the taxes are levied, as well as collectible out of any other property, resort to which may be had for their payment; and the said taxes shall constitute a debt, which may be recovered in an action brought by the Commissioner of Revenue in any court of competent jurisdiction in this State, and/or in any court having jurisdiction of actions of debt in any State of the United States, and/or in any court of the United States against an administrator, executor, trustee, or personal representative, and/or any person, corporation, or concern having in hand any property, funds, or assets of any nature, with respect to which such tax has been imposed. No title or interest to such estate, funds, assets, or property shall pass, and no disposition thereof shall be made by any person claiming an interest therein until the said taxes have been fully paid.

ARTICLE II

SCHEDULE B

LICENSE TAXES

SEC. 100. Taxes under this article.

Taxes in this article or schedule shall be imposed as a State License Tax for the privilege of carrying on the business, exercising the privilege, or doing the act named, and nothing in this act shall be construed to relieve any person, firm, or corporation from the payment of the tax prescribed in this article or schedule.

(a) If the business made taxable or the privilege to be exercised under this article or schedule is carried on at two or more separate places, a separate State license for each place or location of such business shall be required.

(b) Every State license issued under this article or schedule shall be for twelve months, shall expire on the thirty-first day of May of each year, and shall be for the full
amount of the tax prescribed: *Provided*, that where the licensee begins such business or exercises such privilege after the first day of January and prior to the thirty-first day of May of each year, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed and levied upon a gross receipts and/or percentage basis for the conducting of such business or the exercising of such privilege to and including the thirty-first day of May, next following. Every county, city and town license issued under this article or schedule shall be for twelve months, and shall expire on the thirty-first day of May or thirtieth day of June of each year as the governing body of such county, city or town may determine: *Provided*, that where the licensee begins such business or exercises such privilege after the expiration of seven months of the current fiscal year of such municipality, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed upon a gross receipts and/or percentage basis.

(c). The State license thus obtained shall be and constitute a personal privilege to conduct the business named in the State license, shall not be transferable to any other person, firm or corporation, and shall be construed to limit the person, firm, or corporation named in the license to conducting the business and exercising the privilege named in the State license to the county and/or city and location specified in the State license, unless otherwise provided in this article or schedule: *Provided*, that if the holder of a license under this schedule moves the business for which a license has been paid to another location, a new license may be issued to the licensee at a new location, for the balance of the license year, upon surrender of the original license for cancellation and the payment of a fee of five dollars ($5.00) for each license certificate reissued.

(d). Whenever, in any section of this article or schedule, the tax is graduated with reference to the population of the city or town in which the business is to be conducted or the privilege exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of the municipality, unless such business is conducted or privilege exercised within one mile of the corporate limits of such municipality, in which event the same tax shall be imposed and collected as if the business conducted or the privilege exercised were inside of the corporate limits of such municipality.

(e). All State taxes imposed by this article shall be paid to the Commissioner of Revenue, or to one of his deputies;
shall be due and payable on or before the first day of June of each year, and after such date shall be deemed delinquent, and subject to all the remedies available and the penalties imposed for the payment of delinquent State license and privilege taxes: Provided, that if a person, firm, or corporation begins any business or the exercise of any privilege requiring a license under this article or schedule after the thirty-first day of May and prior to the thirty-first day of the following May of any year, then such person, firm, or corporation shall apply for and obtain a State license for conducting such business or exercising any such privilege in advance, and before the beginning of such business or the exercise of such privilege; and a failure to so apply and to obtain such State license shall be and constitute a delinquent payment of the State license tax due, and such person, firm, or corporation shall be subject to the remedies available and penalties imposed for the payment of such delinquent taxes.

(f). The taxes imposed and the rates specified in this article or schedule shall apply to the subjects taxed on and after the first day of June, one thousand nine hundred thirty-three, and prior to said date the taxes imposed and the rates specified in the Revenue Act of one thousand nine hundred thirty-one shall apply.

(g). It shall be the duty of a grantee, transferee, or purchaser of any business or property subject to the State license taxes imposed in this article to make diligent inquiry as to whether the State license tax has been paid, but when such business or property has been granted, sold, transferred, or conveyed to an innocent purchaser for value and without notice that the vendor owed or is liable for any of the State license taxes imposed under this article, such property, while in the possession of such innocent purchaser, shall not be subject to any lien for such State license taxes.

(h). All county or municipal taxes levied by the Board of County Commissioners of any county, or by the Board of Aldermen or other governing body of any municipality within this State, under the authority conferred in this act, shall be collected by the sheriff or tax collector of such county and by the tax collector of such city, and the county or municipal license shall be issued by such officer.

(i). Any person, firm, or corporation who shall willfully make any false statement in an application for a license under any section of this article or schedule shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, which fine shall
not be less than the amount of tax specified under such section, and shall be in addition to the amount of such tax.

SEC. 102. Amusement parks.

Every person, firm, or corporation engaged in the business of operating a park, open to the public as a place of amusement, and in which there may be either a bowling alley, trained animal show, penny or nickel machine for exhibiting pictures, moving picture show, theatrical performance, or similar entertainment, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such amusement park, and shall pay for such license the following tax:

<table>
<thead>
<tr>
<th>Type of License</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State license for two months</td>
<td>$200.00</td>
</tr>
<tr>
<td>State license for four months</td>
<td>$400.00</td>
</tr>
<tr>
<td>State license for eight months</td>
<td>$600.00</td>
</tr>
<tr>
<td>State license for twelve months</td>
<td>$800.00</td>
</tr>
</tbody>
</table>

This section shall not apply to bathing beaches which are not operated for more than four months each year.

(a). The licensee shall have the privilege of doing any or all the things set out in this section; but the operation of a carnival, circus, or a show of any kind that moves from place to place shall not be allowed under the State license provided for in this section.

(b). Counties shall not levy a license tax on the business taxed under this section.

SEC. 103. Amusements—traveling theatrical companies, etc.

Every person, firm or corporation engaged in the business of a traveling theatrical, traveling moving picture, and/or traveling vaudeville company, giving exhibitions or performances in any hall, tent, or other place not licensed under sections one hundred and two or one hundred and four of this article, whether on account of municipal ownership or otherwise, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of twenty-five dollars ($25.00) for each day or part of a day's exhibits or performances: Provided, that

(a). Artists exhibiting paintings or statuary work of their own hands shall only pay two dollars ($2.00) for such State license.

(b). Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such State license twenty-five dollars.
($25.00) for the first day and a total of twenty-five dollars ($25.00) for the next succeeding five days, or any part thereof, and thirty dollars ($30.00) per week or any part thereof thereafter.

(c). The owner of the hall, tent, or other place where such amusements are exhibited or performances held shall be liable for the tax.

(d). In lieu of the State license tax, hereinbefore provided for in this section, such amusement companies, consisting of not more than ten performers, may apply for an annual State-wide license, and the same may be issued by the Commissioner of Revenue for the sum of three hundred dollars ($300.00), shall be valid in any county of this State, and shall be in full payment of all State license taxes imposed in this section.

(e). Any traveling organization which exhibits animals or conducts sideshows in connection with its exhibitions or performances shall not be taxed under this section, but shall be taxed as herein otherwise provided.

(f). The owner, manager, or proprietor of any such amusements described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given. That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervisions as may be necessary to effectuate the purposes of this act.

(g). Counties, cities and towns may levy a license tax not in excess of the license tax levied by the State.

SEC. 104. Amusements—manufacturing, selling, leasing and/or distributing moving picture films.

Every person, firm, or corporation engaged in the business of manufacturing, selling, or leasing, furnishing, and/or distributing films to be used in moving pictures within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in
such business in this State, and shall pay for such license a tax of twelve hundred and fifty dollars ($1,250): Provided, that every State right distributor, not engaged in the production of motion pictures, but solely engaged in buying State distribution rights for a maximum number of ten states, shall pay one-half of the license provided in this section.

Any person, firm, or corporation engaged under contract or for compensation in the business of checking the attendance at any moving picture or show for the purpose of ascertaining attendance or amount of admission receipts at any theatre or theatres shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of twelve hundred and fifty dollars ($1,250.00).

Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

SEC. 105. Amusements—moving pictures or vaudeville shows—Admissions.

Every person, firm, or corporation engaged in the business of operating a moving picture show or place where vaudeville exhibitions or performances are given or operating a theatre or opera house where public exhibitions or performances are given for compensation, shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such State license for each room, hall or tent used the following base tax:

<table>
<thead>
<tr>
<th>Population Range</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1,500</td>
<td>$25.00</td>
</tr>
<tr>
<td>1,500 and less than 3,000</td>
<td>62.50</td>
</tr>
<tr>
<td>3,000 and less than 5,000</td>
<td>125.00</td>
</tr>
<tr>
<td>5,000 and less than 10,000</td>
<td>175.00</td>
</tr>
<tr>
<td>10,000 and less than 15,000</td>
<td>275.00</td>
</tr>
<tr>
<td>15,000 and less than 25,000</td>
<td>375.00</td>
</tr>
<tr>
<td>25,000 population or over</td>
<td>425.00</td>
</tr>
</tbody>
</table>

In addition to the base tax levied in the above schedule of this section, such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at the rate of tax upon all such gross receipts levied in Article
V, Schedule E, of this act upon retail sales of merchandise. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross receipts for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the annual license tax shall be applied as a credit upon or advance payment of the gross receipts tax.

(a). Upon any and all other forms of entertainment and amusement not otherwise taxed or specifically exempted in this act, including athletic contests of all kinds, high school and elementary school contests, for which an admission is charged in excess of twenty-five cents (25¢), including football, baseball, basketball, wrestling and boxing contests, an annual license tax of $5.00 shall be paid for each location where such charges are made, and an additional charge upon the gross receipts at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The additional tax upon gross receipts to be levied and collected as provided in this section for motion picture shows, or in accordance with such regulations of payment as may be made by the Commissioner of Revenue. The tax levied in this subsection shall apply to all privately-owned toll bridges, including all charges made for all vehicles, freight and passenger, and the minimum charge of twenty-five cents for admission shall not apply to bridge tolls.

(b). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half the base tax levied in this section.

SEC. 106. Amusements—circuses, menageries, wild west, dog and/or pony shows, etc.

Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, Wild West show, dog and/or pony show, or any other show, exhibition or performance similar thereto, or not taxed in other sections of this article, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and pay for such license the following tax for each day or part of a day:

(a). Such shows and/or exhibitions traveling on railroads and requiring transportation of:
Not more than two cars.................................................. $30.00
Three to five cars, inclusive........................................ 45.00
Six to ten cars, inclusive........................................... 90.00
Eleven to twenty cars, inclusive.................................. 125.00
Twenty-one to thirty cars, inclusive.............................. 175.00
Thirty-one to fifty cars, inclusive................................. 250.00
Over fifty cars.................................................................. 300.00

(b) Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:

Not over two vehicles.................................................... $12.50
Three to five vehicles..................................................... 17.50
Six to ten vehicles........................................................ 25.00
Eleven to twenty vehicles.............................................. 30.00
Twenty to thirty vehicles.............................................. 40.00
Thirty to fifty vehicles.................................................. 55.00
Over fifty vehicles, per vehicle in excess thereof............... 5.00

It is the intent of this subsection that every vehicle used in transporting circus property or personnel, whether owned by the circus or by others, shall be counted in computing the tax.

(c) Each sideshow, curiosity show, or other similar show, exhibiting on the same or contiguous lots with a circus, the tax shall be fifteen dollars ($15.00) per day or part of a day.

(d) Every person, firm, or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein, a statement, under oath, setting out in detail such information as may be required by the Commissioner of Revenue, covering the places in the State where exhibitions or performances are to be given, the character of the exhibition, the mode of travel, the number of cars or other conveyances used in transferring such shows, and such other and further information as may be required. Upon receipt of such statement, the Commissioner of Revenue shall fix and determine the amount of State license tax with which such person, firm, or corporation is chargeable, shall endorse his findings upon such statement, and shall transmit a copy of such statement and findings to each such person, firm, or corporation to be charged, to the sheriff or tax collector of each county in which exhibitions or performances are to be given, and to the division deputy of the Commissioner of Revenue, with full and particular instructions as to the State license tax to be paid. Before giving any of the ex-
hinitions or performances provided for in such statement. the person, firm, or corporation making such statement shall pay the Commissioner of Revenue the tax so fixed and determined. If one or more of such exhibitions or performances included in such statement and for which the tax has been paid shall be canceled, the Commissioner of Revenue may, upon proper application made to him, refund the tax for such canceled exhibitions or performances. Every such person, firm, or corporation shall give to the Commissioner of Revenue a notice of not less than five days before giving any of such exhibitions or performances in each county.

(e). The sheriff of each county in which such exhibitions or performances are advertised to be exhibited shall promptly communicate such information to the Commissioner of Revenue; and if the statement required in this section has not been filed as provided for herein, or not filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties and the division deputy commissioner, the Commissioner of Revenue shall cause his division deputy to attend at one or more points in the State where such exhibitions or performances are advertised or expected to exhibit, for the purpose of securing such statement prescribed in this section, of fixing and determining the amount of State license tax with which such person, firm, or corporation is taxable, and to collect such tax or give proper instructions for the collection of such tax.

(f). Every such person, firm, or corporation by whom or which any such exhibition or performance described in this section is given in any county, city, or town, or within five miles thereof, wherein is held an annual agricultural fair, during the week of such annual agricultural fair, shall pay a State license of one thousand dollars ($1,000.00) for each exhibition or performance, in addition to the license tax first levied in this section, to be assessed and collected by the Commissioner of Revenue or his duly authorized deputy.

(g). The provisions of this section, or any other section of this act, shall not be construed to allow, without the payment of the tax imposed in this section, any exhibition or performance described in this section for charitable, benevolent, educational, or any other purpose whatsoever, by any person, firm, or corporation who is engaged in giving such exhibitions or performances, no matter what terms of contract may be entered into or under what auspices such exhibitions or performances are given. It being the intent and purpose of this section that every person, firm, or corporation who or which is engaged in the business of giving such exhibitions

Refund upon canceled engagements.

Sheriffs to notify Commissioner of scheduled performances.

Attendance of deputies of Commissioner.

Additional tax of $1,000 levied if exhibition is in connection with agricultural fair.

Charitable, benevolent and educational performances not excepted.
or performances, whether a part or all of the proceeds are for charitable, benevolent, educational, or other purposes or not, shall pay the State license tax imposed in this section.

(h). Every such person, firm, or corporation who shall give any of such exhibitions or performances mentioned in this section within this State, before the statement provided for has been filed with the Commissioner of Revenue, or before the State license tax has been paid, or which shall, after the filing of such statement, give any such exhibition or performance taxable at a higher rate than the exhibition or performance authorized by the Commissioner of Revenue upon the statement filed, shall pay a State license tax of fifty per cent greater than the tax hereinbefore prescribed, to be assessed and collected either by the Commissioner of Revenue or by his division deputy.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.

(i). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of one-half of the license tax levied by the State, but shall not levy a parade tax.

**SEC. 107. Amusements—carnival companies, etc.**

Every person, firm, or corporation engaged in the business of a carnival company or a show of like kind, moving pictures and vaudeville shows, museums and menageries, merry-go-rounds, ferris wheels, riding devices, and other like amusements and enterprises, conducted for profit, under the same general management; or an aggregate of shows, amusements, eating places, riding devices, or any of them operating together on the same lot or contiguous lots or streets, traveling from place to place, whether owned and actually operated by separate persons, firms, or corporations or not, filling week-stand engagements, or giving week-stand exhibitions, under canvas or not, shall apply for and
obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or amusements, and shall pay for such license for each week, or part of a week, the following tax:

Consisting of not more than two distinct attractions, per week or part thereof ........................................... $200.00
Consisting of more than two and not more than five distinct attractions, per week or part thereof............ 300.00
Consisting of more than five distinct attractions, per week or part thereof ........................................... 400.00

Provided, that when a person, firm, or corporation exhibits only riding devices which are not a part of, nor used in connection with, any carnival company the tax shall be ten dollars ($10.00) per week for each such riding device, and no additional tax shall be levied by counties, cities and towns under this proviso.

(a). This section shall not repeal any local act prohibiting any of the shows, exhibitions, or performances mentioned in this section, or to limit the authority of the board of county commissioners of any county, or the board of aldermen or other governing body of any city or town, in prohibiting such shows, exhibitions, or performances.

If the Commissioner of Revenue shall issue a State license for any such show, exhibition, or performance in any county or municipality having a local statute prohibiting the same, then the said State license shall not authorize such show, exhibition, or performance to be held in such county or municipality, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such State license.

(b). No person, firm, or corporation, nor any aggregation of same, giving such shows, exhibitions, or performances, shall be relieved from the payment of the tax levied in this or pursuant to this section or any part thereof, for the benefit of the State, by reason of the donation or appropriation of the whole or any part of the proceeds arising from such shows, exhibitions, or performances, to any religious, charitable, educational, or other cause whatsoever. It being the intent and purpose of this section that every person, firm, or corporation, or aggregation of same, who is engaged in the giving of such shows, exhibitions, performances, or amusements, whether the whole or a part of the proceeds are for charitable, benevolent, educational, or other purposes whatsoever, shall pay the State license taxes provided for in this section.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at

Tax based on number of attractions and by the week.

Tax on riding devices only, $10 per week each.

No tax by subdivisions.

Local laws prohibiting such exhibitions not affected.

Refund where license issued for county prohibiting performance.

Tax imposed even though proceeds go to religious, charitable and other like objects.

Intent of Act to tax all such amusements.

Gross receipts tax levied in addition.
the rate of tax levied in Article V, Schedule E, of this act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this act.

(c). Counties may levy and collect the same license tax as the State, and cities and towns may levy a license tax not in excess of the aggregate amount of license tax levied by State and county.

SEC. 108. Amusements—certain exhibitions, performances, and entertainments exempt from license tax.

All exhibitions, performances, and entertainments, except as in this article expressly mentioned as not exempt, produced by local talent exclusively and for the benefit of religious, charitable, benevolent, or educational purposes, and where no compensation is paid to such local talent, shall be exempt from the State license tax.

SEC. 109. Attorneys at law and other professions.

Every practicing attorney at law, practicing physician, veterinary surgeon, osteopath, chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing any professional art of healing for a fee or reward, civil engineer, electrical engineer, mining engineer, mechanical engineer, architect and landscape architect, certified public accountant, public accountant other than certified public accountant, photographer, canvasser for any photographer, agent of a photographer in transmitting pictures or photographs to be copied, enlarged or colored (including all persons enumerated in this section employed by the State, county, municipality, a corporation, firm, or individual), and every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate; or who is engaged in the business of leasing or offering to lease, renting or offering to rent, or of collecting any rents as agent for another for compensation; or who is engaged in the business of soliciting and/or negotiating loans on real estate as agent for another
for a commission, brokerage and/or other compensation, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business or profession, or the doing of the act named, and shall pay for such license twenty-five dollars ($25.00).

Every licensed mortician or embalmer shall in like manner apply for and obtain from the Commissioner of Revenue a State-wide license for practicing his profession, whether for himself or in the employ of another, of ten dollars ($10.00).

(a). Only one-half of the tax levied in this section shall be collected from those persons whose receipts from the business or professions for the preceding year did not exceed one thousand dollars ($1,000.00).

(b). License revocable for failure to pay tax.

Whenever it shall be made to appear to any judge of the Superior Court that any person practicing any profession for which the payment of a license tax is required by this section has failed, or fails, to pay the professional tax levied in this section and execution has been issued for the same by the Commissioner of Revenue and returned by the proper officer "no property to be found," or returned for other cause without payment of the tax, it shall be the duty of the judge presiding in the Superior Court of the county in which such person resides, upon presentation therefor, to cause the clerk of said court to issue a rule requiring such person to show cause by the next term of court why such person should not be deprived of license to practice such profession for failure to pay such professional tax. Such rule shall be served by the sheriff upon said person twenty days before the next term of the court, and if at the return term of court such person fails to show sufficient cause, the said judge may enter a judgment suspending the professional license of such person until all such tax as may be due shall have been paid, and such order of suspension shall be binding upon all courts, boards and commissions having authority of law in this State with respect to the granting or continuing of license to practice any such profession.

(c). Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the State-wide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State, except the same shall not apply to photographers, canvassers of any photographers, agents of a photographer in transmitting pictures or photographs to be copied, enlarged or colored, as set out
in lines 9, 10 and 11 of said section, and counties, cities or towns may levy a tax not in excess of that levied by the State.

SEC. 110. Detectives.

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in business as a detective, or what is ordinarily known as "secret service work," or who is engaged in the business of soliciting such business, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars ($25.00): Provided, any such person regularly employed by United States Government, any State or political sub-division of any state shall not be required to pay license herein provided for.

SEC. 111. Real estate auction sales.

(a). Every person, firm, or corporation engaged in the business of conducting auction sales of real estate for a profit or compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license a tax of fifty dollars ($50.00).

(b). In addition to the annual State license tax of fifty dollars ($50.00) levied in this section, such person, firm, or corporation shall pay to the Commissioner of Revenue one dollar ($1.00) for each one thousand dollars ($1,000.00) or fraction thereof of total gross sales made in any one day. The payment of said additional tax to be made to the Commissioner of Revenue on or before thirty (30) days succeeding the said sale or sales; and such payment shall be accompanied by a verified statement of each day's sales made subsequent to the previous report.

(c). This section shall not apply to sales for foreclosure of liens or sales made by order of court.

(d). Any such person, firm, or corporation failing, refusing, or neglecting to transmit such verified statement of sales on or before the date as provided for in subsection (a) of this section, and to pay the tax therein levied, shall be guilty of a misdemeanor, and in addition to double the tax due, shall be fined not less than one hundred dollars ($100.00) and/or imprisoned in the discretion of the court.

(e). Counties, cities, and towns in which the auction sale is held may levy a license tax on the business taxed under this section not in excess of that levied by the State in subsection (a) of this section.
SEC. 112. Coal and coke dealers.

(a). Every person, firm, or corporation, either as agent or principal, engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall apply for and procure from the Revenue Commissioner a State license, and pay for such license the sum of seventy-five dollars ($75.00): Provided, that if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax provided in this section.

(b). Every person, firm, or corporation engaged in and conducting the business of selling coal or coke at retail shall apply for and procure from the Commissioner of Revenue a State license and shall pay for such license a tax for each city or town in which such coal or coke is sold or delivered, as follows:

In cities or towns of less than 2,500 population $10.00
In cities or towns of 2,500 and less than 5,000 population 15.00
In cities or towns of 5,000 and less than 10,000 population 25.00
In cities or towns of 10,000 population and over 25,000 population 50.00
In cities or towns of 25,000 population and over 75.00

(c). No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 113. Collecting agencies.

Every person, firm, or corporation engaged in the business of collecting for a profit, claims, accounts, bills, notes, or other money obligations for others, and of rendering an account for same, shall be deemed a collection agency, and shall apply for and receive from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of fifty dollars ($50.00).

(a). This section shall not apply to a regularly licensed practicing attorney at law.

(b). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 114. Undertakers, embalmers, and retail dealers in coffins.

Every person, firm, or corporation engaged in the business of burying and/or embalming the dead, or in the retail of
coffins, shall apply for and procure from the Revenue Commissioner a State license for transacting such business within this State, and shall pay for such license the following tax:

In cities or towns of less than 500 population $10.00
In cities or towns of 500 and less than 5,000 population $25.00
In cities or towns of 5,000 and less than 10,000 population $40.00
In cities or towns of 10,000 and less than 15,000 population $50.00
In cities or towns of 15,000 and less than 25,000 population $75.00
In cities or towns of 25,000 population or over $100.00

(a). This section shall not apply to a cabinet-maker (who is not an undertaker) who makes coffins to order.

No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 115. Dealers in horses and mules.

(a). Any person, firm, or corporation engaged in the business of buying and selling horses and/or mules, and who continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of twelve dollars and fifty cents ($12.50), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased, an additional tax of five dollars ($5.00) per car shall be paid semi-annually to the Commissioner of Revenue.

(b). Every person, firm, or corporation engaged in the business of buying and selling horses and/or mules, who or which has not continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of fifty dollars ($50.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased an additional tax of ten dollars ($10.00) per car shall be paid semi-annually to the Commissioner of Revenue.

(c). For the purpose of computing this tax, twenty-five horses and/or mules shall be considered a carload, and for cars containing more than this number the tax shall be twenty cents per head for such horses and/or mules.
purchased under subsection (a) of this section, and forty
cents per head for such horses and/or mules purchased under
subsection (b) of this section.

(d). The tax imposed in this section shall apply to all
purchases by such dealers, whether shipped into this State
by railroad or brought in otherwise.

(e). Every person, firm, or corporation engaged in the
business described in this section shall keep a full, true, and
accurate record of all sales, invoices, and freight bills
covering such purchases and sales of all horses and/or mules,
until such sales, invoices, and freight bills have been checked
by a deputy commissioner of revenue.

(f). A separate license shall be required for each county
and for each place in each county where a separate place of
business is maintained: Provided, however, any such person,
firm, or corporation engaging in such business described
in this section in more than one place or county in this State
may, upon the payment of one hundred and twenty-five
dollars ($125.00) to the Commissioner of Revenue, procure a
State-wide license, good in any county of the State, and shall
also pay the tax herein provided for each carload.

(g). This section shall not apply to persons dealing solely
and exclusively in horses and/or mules of their own raising,
if such horses and/or mules were raised in this State.

(h). Any person, firm, or corporation required to pro-
cure from the Commissioner of Revenue a license under
this section, who shall sell or offer for sale, by principal
or agent, any horse and/or mule without having obtained
such license, or shall fail, neglect, or refuse to pay the
taxes specified in this section when due and payable, shall,
in addition to other penalties imposed by this act, be deemed
guilty of a misdemeanor, and upon conviction shall be fined
one hundred dollars ($100.00) and/or imprisoned not less
than thirty days in the discretion of the court.

(i). Counties, cities, and towns may levy a license tax
on the business taxed under this section not in excess of
that levied by the State.


Any person engaged in the practice of phrenology for
compensation shall procure from the Commissioner of
Revenue a State license for engaging in such practice, and
shall pay for same a tax of one hundred dollars ($100.00)
for each county in which such person does business.

Counties, cities, and towns may levy any license tax on
the business taxed in this section.
SEC. 117. Bicycle dealers.

Any person, firm, or corporation engaged in the business of buying and/or selling bicycles, supplies and accessories shall apply for and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay a tax for such license as follows:

In cities or towns of less than 10,000 population $10.00
In cities or towns of 10,000 and less than 20,000 population 20.00
In cities or towns of 20,000 population or more 25.00

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 118. Pawnbrokers.

Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license as follows:

In cities or towns of less than 10,000 population $200.00
In cities or towns of 10,000 and less than 15,000 population 250.00
In cities or towns of 15,000 and less than 20,000 population 300.00
In cities or towns of 20,000 and less than 25,000 population 350.00
In cities or towns of 25,000 population or more 400.00

(b) Before such pawnbroker shall receive any article or thing of value from any person or persons, on which a loan or advance is made, he shall issue a duplicate ticket, one to be delivered to the owner of said personal property and the other to be attached to the article, and said ticket shall have an identifying number on the one side together with the date at the expiration of which the pledger forfeits his right to redeem, and on the other a full and complete copy of this subsection; but such pawnbroker may, after the pledger has forfeited his right to redeem the specific property pledged, sell the same at public auction, deducting from the proceeds of sale the money or fair value of the thing advanced, the interest accrued, and the cost of making sale, and shall pay the surplus remaining to the pledger.
(c). Any person, firm, or corporation transacting the business of pawnbroker without a license as provided in this section, or violating any of the provisions of this section, shall be guilty of a misdemeanor and fined not less than fifty dollars ($50.00), nor more than five hundred dollars ($500.00).

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 119. Cash registers, adding machines, typewriters, refrigerating machines, washing machines, etc.

Every person, firm, or corporation engaged in the business of selling and/or delivering, and/or renting, either as agent or principal, cash registers, typewriters, adding or bookkeeping machines, billing machines, check protectors or protectographs, kelvinators, frigidaires, or other refrigerating machines, lighting systems, washing machines, mechanically or electrically operated burglar alarms, or automatic sprinklers, addressograph machines, multigraph and other duplicating machines, vacuum cleaners, mechanically or electrically operated oil burners and coal stokers, card punching, assorting and tabulating machinery, shall apply for and procure from the Commissioner of Revenue a State license for the transaction of such business in this State, and shall pay for such license a tax of fifty dollars ($50.00) as a State-wide license for selling and/or renting any or all of the articles enumerated in this section, and an additional tax upon gross sales or rental charges of all such articles enumerated in this section, at the rate of tax levied in Article V, Schedule E, of this Act, upon the retail sales of merchandise. Reports shall be made to the Commissioner of Revenue within the first ten days of each month, covering all such sales made within the previous month, and the additional gross sales tax herein levied shall be paid monthly at the time such reports are made. The percentage tax on sales of articles mentioned in this section shall not apply to sales to dealers for resale. The term “automatic sprinkler” as used herein shall not be construed to include those handling only parts for automatic sprinklers and who have paid a license tax under another section of this act: Provided, that any person, firm, or corporation dealing in second-hand machines, as enumerated in this section, exclusively, shall pay a tax for such business of $25.00, plus the tax on sales levied in Article V of this act.

(a). No additional license shall be required of any agent or sub-distributor of a dealer or distributor who has paid the license tax herein imposed, and who also pays the additional tax on gross sales levied in Article V of this act.
(b). If such distributor, whether located within or without the State, fails, neglects or refuses to apply for and procure the State-wide license herein provided for, then and in that event the sub-dealer, sub-distributor, or any agent selling any of the articles enumerated in this section, or instructing in the use of, or servicing or repairing any of the above mentioned articles, shall pay the license and gross receipts tax provided for in this section.

(c). Counties, cities and towns shall not levy a license tax on the business taxed in this section.

SEC. 120. Sewing machines.

(a). Every person, firm, or corporation engaged in the business of selling sewing machines within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business and shall pay for such license a tax of one hundred dollars ($100.00) per annum for each such make of machines sold or offered for sale.

(b). In addition to the annual license tax imposed in subsection (a) of this section, such person, firm, or corporation engaged in the business taxed under this section shall pay a tax at the rate of tax levied in Article V, Schedule E, of this Act, on retail sales of merchandise on the total receipts during the preceding year from the sale, lease, or exchange of sewing machines and/or accessories within the State, which said tax shall be paid to the Commissioner of Revenue at the time of, or just prior to, securing the annual license tax provided for in subsection (a) of this section.

(c). At the time of making application for the State-wide annual license provided for in subsection (a) of this section, the applicant shall submit to the Commissioner of Revenue a statement under oath, showing gross receipts of the applicant from the sale, lease, or exchange of sewing machines and/or accessories for the year next preceding the first day of June in which such application is made. The Commissioner of Revenue may require an itemized statement and the production of the books and papers of such applicant, and make such investigation as he may deem proper, and after making such investigation and ascertaining the gross receipts from such sales, leases, and exchanges, shall collect the tax upon the gross receipts so found.

(d). Any person, firm, or corporation obtaining a license under the foregoing sections may employ agents and secure a duplicate copy of such license for each such agent by paying a tax of ten dollars ($10.00) to the Commissioner.
of Revenue. Each such duplicate license so issued shall contain the name of the agent to whom it is issued, shall not be transferable, and shall license the licensee to sell or offer for sale only the sewing machine sold by the holder of the original license.

(e) Any merchant or dealer who shall purchase sewing machines from a manufacturer or a dealer who has paid the license and gross sales tax provided for in this section may sell such sewing machines without paying a gross sales tax or the annual State-wide license tax provided for in sections (a) and (b), but shall procure the duplicate license provided for in subsection (d) of this section: Provided, that the tax imposed by this subsection shall be the only tax required to be paid by dealers in second-hand sewing machines exclusively.

(f) Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties imposed in this act, pay an additional tax of double the State-wide annual license, the gross sales and the duplicate tax imposed in this section.

(g) No county shall levy a license tax on the business taxed under this section, except that the county may levy a license tax not in excess of five dollars ($5.00) on each agent in a county who holds a duplicate license provided for in this section.

Cities and towns shall not levy a license tax on the business taxed under this section.

Sec. 121. Peddlers.

(a) Any person, firm, or corporation who or which shall carry from place to place any goods, wares or merchandise, and offer to sell or barter the same, or actually sells or barters the same, shall be deemed a peddler, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Peddler, on foot, for each county ........................................ $10.00
Peddler, with horse or other animal, and with or without vehicle, each county, for each vehicle .................. 15.00
Peddler, with vehicle propelled by motor or other mechanical power, for each county, for each vehicle ....... 25.00

In addition to the tax imposed in this section, every person, firm, or corporation licensed under this section shall pay a tax upon the gross sales of each such person, firm, or corporation at the rate of tax and in the manner provided in Article V of this act upon the retail sale of merchandise. No license issued under this section shall be renewed until...
complete report and settlement of the gross receipts tax in addition to annual license tax. Any person, firm, or corporation employing the service of another as a peddler, whether on a salary or commission basis, shall be liable for the payment of taxes levied in this section. Persons exempted from the license tax levied in this section under subsection (g) shall not be exempted from but shall in like manner be liable for the percentage of tax levied in Article V of this act, and license of any such person shall not be renewed by the Board of Commissioners of any county unless and until such person presents to the Board of County Commissioners a receipt from the Commissioner of Revenue showing payment of such percentage tax.

(c). Any person, firm, or corporation who or which sells or offers to sell from a cart, wagon, truck, automobile, or other vehicle operated over and upon the streets and/or highways within this State any fresh fruits and/or vegetables shall be deemed a peddler within the meaning of this section and shall pay the annual license tax levied in subsection (a) of this act with reference to the character of vehicle employed and in addition thereto a tax upon gross retail sales levied in Article V of this act. Any person, firm, or corporation who or which sells or offers for sale from any railway car fresh fruits and/or vegetables shall be deemed a peddler within the meaning of this section, and shall pay an annual tax of twenty-five dollars ($25.00) in addition to percentage tax upon gross retail sales levied in Article V of this act. Nothing in this section shall apply to the sale of all farm products raised on the premises owned or occupied by the person, firm, or corporation, his or its bona fide agent or employee selling same.

(d). Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares, or merchandise, bankrupt stock, or fire stock, not being a regular merchant in such county, shall apply for in advance and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars ($100.00) in each county in which he shall conduct or carry on such business.

(f). The provisions of this section shall not apply to any person, firm, or corporation who sells or offers for sale books, periodicals, printed music, ice, coal, wood for fuel, fish, beef, mutton, pork, bread, cakes, pies, products of the dairy, or articles of their own individual manufacture, but shall apply to medicines, drugs, or articles assembled.
(g). The Board of County Commissioners of any county in this State, upon proper application, may exempt from the annual license tax levied in this section Confederate soldiers, disabled veterans of the Spanish-American War, disabled soldiers of the World War, who have been bona fide residents of this State for twelve or more months continuously, and the blind who have been bona fide residents of this State for twelve or more months continuously, widows with dependent children; and when so exempted, the Board of County Commissioners shall furnish such person or persons with a certificate of exemption, and such certificate shall entitle the holder thereof to peddle within the limits of such county without payment of any license tax to the State.

(h). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the annual license levied by the State. But the Board of County Commissioners of any county may levy a license tax on the business taxed in this section not in excess of that levied by the State for each unincorporated town or village in the county with a population of one thousand or more within a radius of one mile in which such business is engaged in.

No county, city, or town shall levy any license tax under this section upon the persons so exempted in this section, nor upon drummers selling by wholesale: Provided, this section shall not be construed as repealing any Public-Local Law relating to Mecklenburg County.

SEC. 122. Contractors and construction companies.

(a). Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct within the State of North Carolina any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof, the cost of which exceeds the sum of ten thousand dollars ($10,000), shall apply for and obtain from the Commissioner of Revenue an annual Statewide license and shall pay for such license a tax of one hundred dollars ($100.00) at the time of or prior to offering or submitting any bid on any of the above enumerated projects.

(b). In addition to the tax levied in subsection (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall

Certificate of exemption furnished.

Subdivisions may tax.

No tax on persons exempt.

Contractors and construction companies.

Jobs exceeding $10,000 in cost.

Tax of $100.

Tax for Statewide license additional.
before or at the time of entering into such projects and/or before undertaking the construction or superintending of such contract, apply for and procure from the Commissioner of Revenue a Statewide license, and shall pay for such license the following tax:

When the total contract price or estimated cost of such project is over:

<table>
<thead>
<tr>
<th>Cost Range</th>
<th>License Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000 and not more than $10,000</td>
<td>$50.00</td>
</tr>
<tr>
<td>10,000 and not more than 50,000</td>
<td>100.00</td>
</tr>
<tr>
<td>50,000 and not more than 100,000</td>
<td>250.00</td>
</tr>
<tr>
<td>100,000 and not more than 250,000</td>
<td>350.00</td>
</tr>
<tr>
<td>250,000 and not more than 500,000</td>
<td>600.00</td>
</tr>
<tr>
<td>500,000 and not more than 750,000</td>
<td>800.00</td>
</tr>
<tr>
<td>750,000 and not more than 1,000,000</td>
<td>1,000.00</td>
</tr>
<tr>
<td>1,000,000 and not more than 1,250,000</td>
<td>1,250.00</td>
</tr>
</tbody>
</table>

(c). The application for license under subsection (b) of this section shall be made to the Commissioner of Revenue and shall be accompanied by the affidavit of the applicant, stating the contract price, if known, and if the contract price is not known, his estimate of the entire cost of the said improvement or structure, and if the applicant proposes to construct only a part of said improvement or structure, the contract price, if known, or his estimated cost of the part of the project he proposes to superintend or construct.

In the event the construction of any of the above mentioned improvements or structures shall be divided and let under two or more contracts to the same person, firm, or corporation, the several contracts shall be considered as one contract for the purpose of this act, and the Commissioner of Revenue shall collect from such person, firm, or corporation the license tax herein imposed as if only one contract had been entered into for the entire improvement or structure.

(d). In the event any person, firm, or corporation has procured a license in one of the lower classes provided for in subsection (b) of this section, and constructs or undertakes to construct or to superintend any of the above mentioned improvements or structures or parts thereof, the completed cost of which is greater than that covered by the license already secured application shall be made to the Commissioner of Revenue accompanied by the license certificate held by the applicant, which shall be surrendered to the Commissioner of Revenue, and upon paying the difference between the cost of the license surrendered and the price of the license applied for, the Commissioner of Revenue shall issue to the applicant the annual Statewide license applied for, showing thereon that it was issued
on the surrender of the former license, and payment of the additional tax.

(e) No employee or sub-contractor of any person, firm, or corporation, who or which has paid the tax herein provided for, shall be required to pay the license tax provided for in this section while so employed by such person, firm, or corporation.

(f) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax as a fee for a builder's permit or otherwise not in excess of ten dollars ($10.00) when the license provided for under this section has been paid: Provided, that this subsection shall not be construed to prevent the collection of building, electrical, and plumbing inspection charges by municipalities to cover the actual cost of said inspections.

(g) The tax under this section shall not apply to the business taxed in Section 155 of this act.

SEC. 123. Mercantile agencies.

Every person, firm, or corporation engaged in the regular business of reporting the financial standing of persons, firms, or corporations for compensation shall be deemed a mercantile agency, and shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of transacting such business within this State, and shall pay for such license a tax of five hundred dollars ($500.00), the said tax to be paid by the principal office in the State, and if no such principal office in this State, then by the agent of such mercantile agency operating in this State: Provided, the taxes for the mercantile agency doing special service for not more than one industry shall be $250.00.

(a) Any person representing any mercantile agency which has failed to pay the license tax provided for in this section shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

(b) Counties, cities, or towns shall not levy any license tax under this section.

SEC. 124. Gypsies and fortune tellers.

(a) Every company of gypsies or strolling bands of persons, living in wagons, tents, or otherwise, who or any of whom trade horses, mules, or other things of value, or receive reward for telling or pretending to tell fortunes, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of transacting such things, and shall pay for such license a tax
of five hundred dollars ($500.00) in each county in which they offer to trade horses, mules, or other things of value, or to practice the telling of fortunes or any of their crafts. The amount of such license tax shall be recoverable out of any property belonging to any member of such company.

(b) Any person or persons, other than those mentioned in subsection (a) of this section, receiving rewards for pretending to tell and/or telling fortunes, practicing the art of palmistry, clairvoyance and other crafts of a similar kind, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of practicing such arts or crafts, and shall pay for such license a tax of two hundred dollars ($200.00) for each county in which they offer to practice their profession or craft.

(c) Any county, city, or town may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 125. Lightning rod agents.

(a) No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

(b) Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

(c) Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars ($10.00) for each such county. Upon filing application for license of such local agent on a prescribed form and paying a fee of three dollars ($3.00) for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him
a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

(d). Each general agent shall submit to the Insurance Commissioner semi-annually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents on each one hundred dollars ($100.00), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

(e). No county, city, or town shall levy a license or privilege tax exceeding twenty dollars ($20.00) on any dealer having a general office or selling from a receiving point.

(f). Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

(g). Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars ($200.00) and/or six months imprisonment for each offense.

SEC. 126. Hotels.

Every person, firm, or corporation engaged in the operation of any hotel or boarding house in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

(a). For hotels or boarding houses operating on the American plan for rooms in which rates per person per day are:

<table>
<thead>
<tr>
<th>Rate Description</th>
<th>Per Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than two dollars</td>
<td>$ .60</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>.90</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
<td>1.80</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>4.20</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>5.40</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than fifteen dollars</td>
<td>6.00</td>
</tr>
<tr>
<td>Over fifteen dollars</td>
<td>7.20</td>
</tr>
</tbody>
</table>

Annual verified statement as to gross receipts.

Additional tax of 30¢ per $100.

Limit on tax of subdivisions.

Conditions of license.

Exhibition of licenses on demand.

Violation made misdemeanor.

Hotels and boarding houses.

American plan.

Tax per room based on rates charged.
European plan.

(b). For hotels or rooming houses operating on the European plan for rooms in which the rates per person per day are:

<table>
<thead>
<tr>
<th>Rate Description</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than two dollars</td>
<td>$1.25</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>3.00</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
<td>4.50</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>5.50</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>6.50</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than ten dollars</td>
<td>7.50</td>
</tr>
</tbody>
</table>

(c). The office, dining-room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.

(d). Only one-half of the tax levied in this section shall be levied or collected from resort hotels and boarding houses which are open for only six months or less in the year: Provided, that the minimum tax under any schedule in this section shall be $5.00.

(e). The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

(f). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the amount levied by the State.

SEC. 126½. Tourist homes.

Every person, firm, or corporation engaging in the business of operating a tourist home, tourist camp, or boarding house advertising for transient patronage, with or without dining-room service, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay the following tax:

- Homes or camps having five rooms or less............. $10.00
- Homes or camps having more than five rooms, $2.00 per room.

For the purpose of this section the sitting-room, dining-room and kitchen and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use shall not be counted in determining the number of rooms for the basis of tax.

The taxes levied in this section shall also apply to boarding houses, whether advertising for transient patronage or not, having fifteen or more boarders.
The provisions of sub-section (d) of section 126 shall apply to the taxes levied in this section, upon tourist homes or camps operated seasonally for less than six months of each year.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the amount levied by the State.

Sec. 127. Restaurants.

Every person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drug store, or other place where prepared food is sold, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business. The tax for such license shall be based on the number of persons provided for with chairs, stools or benches, and shall be $1.00 per person, with a minimum tax of $5.00.

(a) All other stands or places where prepared food is sold as a business, and drug stores, service stations, and other stands or places where prepared sandwiches only are served shall pay a tax of $7.50.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Sec. 128. Cotton compreses.

Every person, firm, or corporation engaged in the business of compressing cotton shall pay an annual license tax, of three hundred dollars ($300.00) on each and every compress.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Sec. 129. Billiard and pool tables, and bowling alleys.

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a table or tables at which billiards or pool is played, whether operated by slot or otherwise, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such billiard or pool tables and shall pay for such license a tax for each table, as follows:
Tax based on size of table.

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tables measuring not more than 2 feet wide and 4 feet long</td>
<td>$5.00</td>
</tr>
<tr>
<td>Tables measuring not more than 2½ feet wide and 5 feet long</td>
<td>10.00</td>
</tr>
<tr>
<td>Tables measuring not more than 3 feet wide and 6 feet long</td>
<td>15.00</td>
</tr>
<tr>
<td>Tables measuring not more than 3½ feet wide and 8 feet long</td>
<td>20.00</td>
</tr>
<tr>
<td>Tables measuring more than 3½ feet wide and 8 feet long</td>
<td>25.00</td>
</tr>
</tbody>
</table>

Bowling alleys taxed at $23 per alley.

Organizations excepted.

No license issued without consent of counties for operators outside cities and towns.

Application published.

Cities and towns may prohibit operation of tables after license issued.

Refund of just proportion of tax.

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a bowling alley or alleys of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such bowling alley or alleys and shall pay for such license a tax of $25.00 for each alley kept or operated.

(a). This section shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations, and Young Women's Christian Associations.

(b). The Commissioner of Revenue shall not issue a license under this section to any person, firm, or corporation to maintain a billiard or pool table or bowling alley outside of the corporate limits of incorporated cities or towns, except with the approval of the Board of County Commissioners of the county for which the application is made, and all applications for such licenses are hereby required to be filed with such Board of County Commissioners at least seven days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or if no newspaper is published in such county, then posted at the courthouse door and three other public and conspicuous places in the community where the license is to be exercised for two weeks prior to the action of the Board of County Commissioners thereon.

(c). If the Commissioner of Revenue shall have issued any such State license to any person, firm, or corporation to operate any billiard or pool tables, bowling alley or alleys in any city or town, the Board of Aldermen or other governing body of such city or town shall have the right at any time, and notwithstanding the issuance of such State license, to prohibit any billiard or pool tables, bowling alleys, or alleys of like kind within its limits, unless otherwise provided in its charter; and in the event any city or town shall exercise the right to prohibit the keeping and operation of such billiard or pool tables, bowling alley or alleys of like kind, the Commissioner of Revenue shall refund
the proportion of the tax thereof during the time which the
right is not allowed to be exercised bears to the time for
which the tax is paid.

(d). Counties may levy a license tax on the business
taxed under this section upon such billiard or pool tables,
bowling alleys as are located outside of incorporated cities
or towns, and cities and towns may levy a license tax
upon such as are within the city limits, but in neither case
shall the license tax so levied be in excess of the tax levied
by the State.

SEC. 130. Slot machines and slot locks.

Every person, firm, or corporation owning, operating or
maintaining any place of business, or other place, wherein,
or in connection with which is operated or located any
slot machine in which is kept any article to be purchased
by depositing any coin or thing of value and for which may
be had any article of merchandise, or any machine wherein
may be seen any picture or heard any music by depositing
therein any coin or thing of value, or any slot weighing
machine, or any machine for making stencils by the use
of contrivances operated by depositing in the machine any
coin or thing of value, or any lock operated by slot wherein
money or thing of value is to be deposited, or any machine
for the playing of games or amusement operated by slot
wherein is deposited any coin or thing of value, except those enumerat-
Application for license.

Condition of license.

Automatic lockers for clothing, etc. excepted.

Other exceptions.

Drinking cup machines excepted.

Presumption that machines licensed are lawful.

No refund.

Violation of section authorizes seizure of machines.

Liability unaffected.

Subdivisions may tax.

(a). In making application for license under this section, the applicant shall specify the serial number of the machine for which license is desired. The license shall carry the serial number to correspond with that on the application, and no such license shall be transferable to any other machine. It shall be the duty of the person in whose place of business the machine is operated or located to see that the proper State license is attached to the bottom of the machine before its operation shall commence.Failure to do so shall make such person liable for the additional tax imposed in Section 190 of this Act.

(b). This section shall not apply to any automatic locker used as a depository for parcels, clothing, or luggage, nor to machines owned and operated by any retail merchant in his own place of business for delivering merchandise of the market value of the coin deposited, unless trade checks or tokens, whether or not redeemable or of any value, are given in addition to merchandise, in which event the tax herein provided shall apply; nor shall it apply to slot machines from which drinking cups are delivered at not more than one cent per cup, or to penny food vending machines.

(c). Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when a State license has been issued for the operation thereof, the sum paid for such State license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited.

(d). If any person, firm, or corporation shall fail, neglect or refuse to comply with the terms and provisions of this section, and shall fail to attach the proper State license to any machine or apparatus as herein provided, the Commissioner of Revenue, or his agents or deputies, shall forthwith seize and remove, or order removed, such machine or machines, and shall hold the same until the provisions of this section have been complied with.

(e). Nothing in this section shall be construed to relieve the owner of any such machine or apparatus of liability for the tax.

(f). Counties may levy a license tax on the business taxed in this section upon slot machines, and cities or towns may levy a tax on such machines within their limits, but in neither case shall the tax so levied exceed the tax levied by the State.
SEC. 131. Bagatelle tables, merry-go-rounds, etc.

(a). Every person, firm, or corporation that is engaged in the operation of a bagatelle table, merry-go-round or other riding devices, hobby horse, switch-back railway, shooting gallery, swimming pool, skating rink, other amusement devices of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise), at a permanent location, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such objects of amusement, and shall pay for each such subject enumerated the following tax:

In cities or towns of less than 10,000 population .... $10.00
In cities or towns of 10,000 population and over .......... 25.00

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.


(a). Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in "An act to provide laws governing the sale of stocks, bonds, and other securities in the State of North Carolina," etc., or who or which maintains a place for or engages in the business of buying and/or selling shares of stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

In cities or towns of less than 5,000 population .......... $ 25.00
In cities or towns of 5,000 and less than 10,000 population 50.00
In cities or towns of 10,000 and less than 15,000 population 100.00
In cities or towns of 15,000 population and less than 25,000 200.00
In cities or towns of 25,000 population and above .... 300.00

(b). Every dealer, as defined herein, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Commissioner of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.
(c). Every foreign dealer, as dealer is hereinbefore defined, who shall maintain an office in this State, or have a salesman in this State, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay for such license the tax hereinbefore imposed.

(d). If such person, firm, or corporation described in subsection (a) of this section maintains and/or operates a leased or private wire and/or ticker service in connection with such business the annual license tax shall be as follows:

In cities and towns of less than 10,000 population $150.00
In cities and towns of 10,000 and less than 15,000 population
In cities and towns of 15,000 and less than 20,000 population 500.00
In cities and towns of 20,000 to 25,000 population 750.00
In cities and towns of 25,000 or more 1,000.00

(e). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy license tax not in excess of fifty dollars ($50.00).

SEC. 133. Cotton buyers, and sellers on commission.

(1). Every person, firm, or corporation who or which engages in the business of buying and/or selling on commission any cotton, grain, provisions, or other commodities, either for actual, spot, or instant delivery, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State, and shall pay for such license a tax of fifty dollars ($50.00).

(2). Every person, firm, or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual, spot, instant, or future delivery, and also maintains and/or operates a private or leased wire and/or ticker service in connection with such business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State and shall pay for such license the following tax:

In cities and towns of less than 10,000 population $100.00
In cities and towns of 10,000 and less than 15,000 population 200.00
In cities and towns of 15,000 and less than 25,000 population 400.00
In cities and towns of 25,000 population or more 600.00
Persons, firms, and corporations who pay the tax imposed in subsection (d) of section one hundred thirty-two shall not be required to pay the tax imposed in this subsection.

(3). Every person, firm, or corporation, domestic or foreign, who or which is engaged in the business of selling any cotton, either for actual, spot, instant, or future delivery, in excess of five thousand bales per annum, shall be deemed to be a cotton merchant, shall apply for and obtain from the Commissioner of Revenue a State-wide license for each office or agency maintained in this State for the sale of cotton and shall pay for each such license the following tax:

In cities and towns of less than 10,000 population .... $ 50.00
In cities and towns of 10,000 and less than 15,000 population .................................................. 100.00
In cities and towns of 15,000 and less than 25,000 population .................................................. 200.00
In cities and towns of 25,000 population and over 300.00

(4). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars ($50.00).

SEC. 134. Manufacturers, producers, bottlers, and distributors of soft drinks.

(a). Every person, firm, corporation, or association manufacturing, producing, bottling and/or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of doing business in the State and shall pay for such license the following base tax for each place of business:

**LOW-PRESSURE EQUIPMENT**

Where the machine or the equipment unit used in the manufacture of the above named beverage is a:

<table>
<thead>
<tr>
<th>Spouts</th>
<th>Low-pressure Filler Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>$600.00</td>
</tr>
<tr>
<td>32 and less than 36</td>
<td>500.00</td>
</tr>
<tr>
<td>24 and less than 32</td>
<td>450.00</td>
</tr>
<tr>
<td>18 and less than 24</td>
<td>350.00</td>
</tr>
<tr>
<td>12 and less than 18</td>
<td>250.00</td>
</tr>
</tbody>
</table>

**HIGH-PRESSURE EQUIPMENT**

Where the machine or the equipment unit used in the manufacture of the above named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other
Over 60 bottles per minute, $600.00.

50 to 60 bottles, $500.00.

40 to 50 bottles, $450.00.

24 to 40 bottles, $150.00.

Less than 24 bottles, $100.00.

High-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute, six hundred dollars ($600.00).

Royal (4-head), Adriance (2-head), Shields (2-head), full equipment having manufacturer's rating capacity of over fifty and less than sixty bottles per minute, five hundred dollars ($500.00).

Royal (4-head), Adriance (2-head), Shields (2-head) (full automatic), or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute, four hundred and fifty dollars ($450.00).

Dixie (automatic), Shields (2-head hand feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute, one hundred and fifty dollars ($150.00).

Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines, one hundred dollars ($100.00).

*Provided*, that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: *Provided, further*, that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

(b). Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

<table>
<thead>
<tr>
<th>Population</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>30,000 or more</td>
<td>$100.00</td>
</tr>
<tr>
<td>20,000 and less than 30,000</td>
<td>$90.00</td>
</tr>
<tr>
<td>10,000 and less than 20,000</td>
<td>$80.00</td>
</tr>
<tr>
<td>5,000 and less than 10,000</td>
<td>$70.00</td>
</tr>
</tbody>
</table>

Wholesalers.

**Tax graduated according to population.**

**Tax cumulative on various units.**

**Provided, that any bottling machine or equipment unit**

**not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated:** **Provided, further,** that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

(b). Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

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</tr>
</tbody>
</table>

Wholesalers.

**Tax graduated according to population.**

**Tax cumulative on various units.**

**Provided, that any bottling machine or equipment unit**

**not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated:** **Provided, further,** that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

(b). Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

<table>
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</tr>
<tr>
<td>10,000 and less than 20,000</td>
<td>$80.00</td>
</tr>
<tr>
<td>5,000 and less than 10,000</td>
<td>$70.00</td>
</tr>
</tbody>
</table>
In cities or towns of 2,500 inhabitants and less than 5,000 inhabitants .................................................. $60.00
In rural districts and towns of less than 2,500 inhabi-
tants ........................................................................ 50.00

Provided, that where the tax levied under subsection (a) of this section has been paid on any of the articles, machines, or equipment units enumerated therein, the tax levied under this subsection shall not apply.

The tax levied in this subsection shall not include the right to sell products authorized to be sold under Senate Bill No. 367, enacted at the present session of the General Assembly.

(c). Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled within the State but outside of the county in which such cereal or carbonated beverages are manufactured or bottled shall pay one-half of the annual license tax for the privilege of doing business in this State provided for in subsection (b) of this section.

(d). Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages on which the tax has not been paid under the provisions of subsection (a) of this section shall pay the annual license tax for the privilege of doing business in the State provided in subsection (b) of this section.

(e). Each truck, automobile, or other vehicle coming into this State from another State, and selling and/or deliver ing carbonated beverages on which the tax has not been paid under the provisions of subsection (a) of this section shall pay an annual license tax, for the privilege of doing business in this State, in the sum of one hundred dollars ($100.00) per truck, automobile, or vehicle. The license secured from the State under this section shall be posted in the cab of the truck, automobile, or vehicle.

(f). No county shall levy a tax on any business taxed under the provisions of this section, nor shall any city or town in which any person, firm, corporation, or association taxed hereunder has its principal place of business levy and collect more than one-fourth of the State tax levied under this section; nor shall any tax be levied or collected by any county, city or town on account of the delivery of the products, beverages, or articles enumerated in subsection (a) or (b) or (c) or (d) of this section when a tax has been paid under any of those sub-sections.
Packing houses. Defined.

Sec. 135. Packing houses.

Every person, firm, or corporation engaged in or operating a meat packing house in this State, and every wholesale dealer in meat packing house products, who owns, leases, or rents and operates a cold storage room or warehouse in connection with such wholesale business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business in this State, and shall pay for such license the sum of twenty-five dollars ($25.00) for each county in which is located such a packing house or a cold storage room or warehouse, and for each such packing house or cold storage room or warehouse and an additional tax of one-fourth of one per cent of the gross sales of any or all of the packing house products sold from such cold storage room or warehouse by such packing house or wholesale dealer. Reports shall be made to the Commissioner of Revenue, in such form as he may prescribe, within the first ten days of each month, covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

Every person, firm, or corporation maintaining a cold storage room or warehouse and distributing such products to other stores owned in whole or in part by the distributor for sale at retail shall be deemed a wholesale dealer or distributor in the meaning of this act.

Counties shall not levy any tax on business taxed under this section.

Sec. 136. Newspaper contests.

Every person, firm, or corporation that conducts contests and offers a prize, prizes, or other compensation to obtain subscriptions to newspapers, magazines, or other periodicals in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such contests, and shall pay for such license the following tax for each such contest:

Monthly, weekly, semi-weekly newspaper, magazine, or other periodical .................................................. $ 50.00
Daily newspaper or other daily periodical ...................................... 200.00

Counties, cities or towns shall not levy any license tax under this section.

Sec. 137. Persons, firms, or corporations selling certain oils.

(a). Every person, firm, or corporation engaged in the business of selling illuminating or lubricating oil or greases, or benzine, naphtha, gasoline, or other products of like kind
shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for the same a tax of two dollars and fifty cents ($2.50).

(b). In addition to the tax herein levied under subsection (a) of this section, such person, firm, or corporation shall pay to the Commissioner of Revenue, on or before the first day of July of each year an annual additional license tax equal to five per cent of the total gross sales for the preceding year or part of the year that the business is so conducted or the privilege so exercised, when the total gross sales of such commodities exceed five thousand dollars ($5,000.00), or pro rata for a part of the year.

(c). The amount of such total gross sales shall be returned to the Commissioner of Revenue on or before the date specified in subsection (b) of this section by such person, firm, or corporation, verified by the oath of the person making the return, upon such forms and in such detail as may be required by the Commissioner of Revenue.

(d). Counties shall not levy any license tax on the business taxed under this section; but cities or towns in which there is located an agency, station, or warehouse for the distribution or sale of such commodities enumerated in this section may levy the following license tax:

In incorporated towns and cities of less than 10,000 population ........................................... $25.00
In cities and towns of 10,000 population and over ...... 50.00

(e). Any person, firm, or corporation subject to this license tax, and doing business in this State without having paid such license tax, shall be fined one thousand dollars ($1,000.00) and in addition thereto double the tax imposed by this section.

(f). No license or privilege tax, other than the license tax permitted in this section to cities or towns, shall be levied or collected for the privilege of engaging in or doing the business named in this section from any person, firm, or corporation paying the inspection fees and charges provided for under article fourteen of chapter eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto, except license taxes levied in section one hundred and fifty-three of this article.

SEC. 138. Building and loan associations.

Every building and loan association, domestic or foreign, operating on a mutual or co-operative basis for the purpose of making loans to its members only and of enabling its members to acquire real estate, make improvements thereon,
and remove encumbrances therefrom by the payment of money in periodical installments of principal sums and for the accumulation of a fund to be returned to members who do not obtain advances for such purposes, shall pay to the Insurance Commissioner on or before the first day of March of each year the following annual license tax for the privilege of doing business in the State.

(a). A tax of thirteen (13) cents on each one hundred dollars ($100.00) of actual book value of shares of stock issued and outstanding on the thirty-first day of December of the preceding year as shown by reports of such association to the Insurance Commissioner and approved by such Insurance Commissioner. The tax levied herein shall be in addition to the license fee required under Section 5186, Consolidated Statutes, and expenses and cost of examination required under Section 5190, Consolidated Statutes.

SEC. 139. Pressing clubs, dry cleaning plants, and hat blockers.

Every person, firm, or corporation engaged in the business of pressing and/or dry cleaning any articles of clothing, reshaping, cleaning, and/or reblocking any hats shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business and pay for the same the following tax:

In cities or towns of less than 10,000 population—

Where not more than three persons are employed...$12.50
Where more than three persons are employed........ 25.00

In cities and towns of 10,000 population and over—

Where not more than three persons are employed... 25.00
Where more than three persons are employed........ 50.00

Every person, firm, or corporation soliciting pressing and/or cleaning work in any city or town to be done outside of the city wherein said pressing and/or cleaning business is established shall procure from the Commissioner of Revenue a State license for the privilege of soliciting in said city or town. The soliciting of business for or by any person, firm, or corporation engaged in the pressing and/or cleaning work shall and the same is hereby construed to be engaging in said business, and the person, firm, or corporation soliciting in said city or town shall procure from the Revenue Commissioner a State license for the privilege of soliciting in said city and town, said tax to be in a sum equal to the amount paid by such establishments actually engaged in such business in said city or town.

(a). This section shall not apply to any bona fide student of any college or university in this State operating such
pressing or dry cleaning business at such college or university during the school term of such college or university.

(b) Counties, cities, and towns, respectively, may levy a license tax not in excess of that levied by the State: Provided, that persons soliciting business for services to be performed outside the county a tax may be levied by such county, city or town not in excess of $50.00.

In addition to the annual tax levied in this section, it is hereby required with respect to every such concern herein referred to that with each delivery of articles of clothing or other articles herein referred to and cleaned or otherwise processed as herein referred to there shall be issued a charge ticket, to each of which tickets there shall be affixed a service stamp tax of one cent on all packages on which the charge is one dollar or less, and for packages of more than one dollar, one cent for each dollar or fraction thereof, the amount of such tax to be added to such charge ticket and to be paid for by the customer. The stamps for such purpose are to be made available by the Commissioner of Revenue and by him sold to pressing and/or cleaning concerns at par and for cash only, as the same may be needed by the pressing and/or cleaning concerns of the State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

SEC. 140. Barber shops.

Every person, firm, or corporation engaged in the business of conducting a barber shop, beauty shop or parlor, or other shop of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

For each barber chair maintained in a barber shop $2.50
For each barber, manicurist, cosmetologist, beautician, or operator in beauty parlor, or other shop of like kind in any office, hotel, or other place 5.00

Counties shall not levy a license tax under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 141. Shoeshine parlors.

Every person, firm, or corporation who or which maintains or operates a place of business wherein is operated a shoeshine parlor, stand, or chair or other device shall
apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Where the number of chairs or operators are not more than two ........................................................................... $ 5.00
Where the number of chairs or operators are more than two and less than six ............................................................ 10.00
Where the number of chairs or operators are six and less than ten ......................................................................... 20.00
Where the number of chairs or operators are ten or more .................................................................................... 30.00

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 142. Tobacco warehouses.

Every person, firm, or corporation engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission shall, on or before the first day of June of each year, apply for and obtain from the Commissioner of Revenue a State license for the privilege of operating such warehouse for the next ensuing year, and shall pay for such license the following tax:

For a warehouse in which was sold during the preceding year ending the first day of June—

<table>
<thead>
<tr>
<th>Number of Pounds Sold</th>
<th>License Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1,000,000</td>
<td>$ 50.00</td>
</tr>
<tr>
<td>1,000,000 to 2,000,000</td>
<td>75.00</td>
</tr>
<tr>
<td>2,000,000 to 3,000,000</td>
<td>175.00</td>
</tr>
<tr>
<td>3,000,000 to 4,000,000</td>
<td>250.00</td>
</tr>
<tr>
<td>4,000,000 to 5,000,000</td>
<td>400.00</td>
</tr>
<tr>
<td>5,000,000 to 6,000,000</td>
<td>500.00</td>
</tr>
</tbody>
</table>

For all in excess of 6,000,000 pounds $500.00 and six cents per thousand pounds.

(a). If a new warehouse not in operation the previous year, the person, firm, or corporation operating such warehouse may procure a license by payment of the minimum tax provided in the foregoing schedule, and at the close of the season for sales of tobacco in such warehouse shall furnish the Commissioner of Revenue a statement of the number of pounds of tobacco sold in such warehouse for the current year and shall pay an additional license tax for the current year based on such total volume of sales in accordance with the schedule in this section.

If an old warehouse with new or changed ownership or management, the tax shall be paid according to the schedule in this section based on the sales during the preceding...
year, just as if the old ownership or management had continued its operation.

(b). The Commissioner of Agriculture shall certify to the Commissioner of Revenue, on or before the first day of June of each year, the name of each person, firm or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds of leaf tobacco sold by such person, firm, or corporation in each warehouse for the preceding year, ending on the first day of June of the current year.

(c). The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which the owner or operator thereof shall have failed to make a report of the leaf tobacco sold in such warehouse during the preceding year, ending the first day of June of the current year, and such solicitor shall prosecute any such person, firm, or corporation under the provisions of this section.

(d). The tax levied in this section shall be based on official reports of each tobacco warehouse to the State Department of Agriculture showing amount of sales for each warehouse for the previous year.

(e). The Commissioner of Revenue or his deputies shall have the right, and are hereby authorized, to examine the books and records of any person, firm, or corporation operating such warehouse, for the purpose of verifying the reports made and of ascertaining the number of pounds of leaf tobacco sold during the preceding year or other years in such warehouse.

(f). Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties provided for in this act, be guilty of a misdemeanor, and upon conviction shall be fined not less than five hundred dollars ($500.00) and/or imprisoned in the discretion of the court.

(g). No county shall levy any license tax on the business taxed under this section. Cities and towns may levy a tax not in excess of fifty dollars ($50.00) for each warehouse.

SEC. 143. Newsdealers on trains.

Every person, firm, or corporation engaged in the business of selling books, magazines, papers, fruits, confections, or other articles of merchandise on railroad trains or other common carriers in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:
Where such person, firm, or corporation operates on railroads or other common carriers on—

<table>
<thead>
<tr>
<th>Mileage Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 300 miles</td>
<td>$250.00</td>
</tr>
<tr>
<td>Three hundred and less than 500 miles</td>
<td>500.00</td>
</tr>
<tr>
<td>Five hundred miles or more</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

This section shall not apply to any railroad company engaged in selling such articles to passengers on its trains and paying the tax upon the retail sales of merchandise levied in Article V, Schedule E, of this act.

Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

SEC. 144. *Soda fountains, soft drink stands.*

Every person, firm, or corporation engaged in the business of operating a soda fountain or soft drink stand shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

(a.) On soda fountains—

On each carbonated draft arm of each soda fountain a tax of $10.00.

On each stand at which soft drinks are sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail, the license tax shall be five dollars ($5.00).

In addition to the license tax levied in this section, the tax shall be paid upon the gross sales at the rate of tax levied in Article V, Schedule E, of this act upon the retail sales of merchandise.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the tax levied by the State.

SEC. 145. *Dealers in pistols, etc.*

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and/or offering for sale any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

<table>
<thead>
<tr>
<th>Article</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>For pistols</td>
<td>$50.00</td>
</tr>
<tr>
<td>For bowie knives, dirks, daggers, sling-shots, leaded canes, iron or metallic knuckles, or articles of like kind</td>
<td>200.00</td>
</tr>
<tr>
<td>For blank-cartridge pistols</td>
<td>200.00</td>
</tr>
</tbody>
</table>
(a). If such person, firm, or corporation deal only in metallic cartridges, the tax shall be ten dollars ($10.00).

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 146. Dealers in cap pistols, fireworks, etc.

Every person, firm, or corporation engaged in the business of selling, or offering for sale, cap pistols, fire-crackers, fireworks, or other articles of like kind, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for the same a tax of one hundred dollars ($100.00).

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of twice that levied by the State.

SEC. 147. Pianos, organs, victrolas, records, radios, accessories.

Every person, firm, or corporation engaged in the business of selling, offering or ordering for sale any of the articles hereinafter enumerated in this section shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

For pianos and/or organs, graphophones, victrolas, or other instruments using discs or cylinder records, and/or the sale of records for either or all of these instruments, radios or radio accessories, an annual license tax of ten dollars ($10.00), and in addition thereto, a tax upon the gross retail sales of any or all of such articles at the rate of tax levied in Article V, Schedule E, of this act upon the gross retail sales to be reported and paid in the amount provided in Article V of this act upon the retail sales of merchandise.

(e). Any person, firm, or corporation applying for and obtaining a license under this section may employ traveling representatives or agents, but such traveling agent or representatives shall obtain from the Commissioner of Revenue a duplicate license of such person, firm, or corporation who or which he represents, and pay for the same a tax of ten dollars ($10.00).

Each duplicate copy so issued is to contain the name of the agent to whom it is issued, the instrument to be sold, and the same shall not be transferable.

Representatives or agents holding such duplicate copy of such license are licensed thereby to sell or offer for sale only the instrument and/or article authorized to be sold by
Violation made misdemeanor.

Subdivisions may tax.

Installment paper dealers. Defined.

Tax of $100. Quarterly reports to Commissioner under oath.

Additional tax of ¼ of 1%.

Failure to pay taxes bars recovery on securities.

the person, firm, or corporation holding the original license, and such license shall be good and valid in any county in the State.

(f). Every person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and shall pay a penalty of two hundred and fifty dollars ($250.00), and in addition thereto double the State license tax levied in this section for the then current year.

(g). Counties shall not levy any license tax on the business taxed under this section, except that the county in which the agent or representative holding a duplicate copy of the license aforesaid may impose a license tax not in excess of five dollars ($5.00). Cities or towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State.


(a). Every person, firm, or corporation, foreign or domestic, engaged in the business of dealing in, buying, and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon personal property located in this State to secure the payment of such obligations, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or for the purchasing of such obligations in this State, and shall pay for such license an annual tax of one hundred dollars ($100.00).

(b). In addition to the tax levied in sub-section (a) of this section, such person, firm, or corporation shall submit to the Revenue Commissioner quarterly on the first day of January, April, July, and October of each year, upon forms prescribed by the said Commissioner, a full, accurate, and complete statement, verified by the officer, agent, or person making such statement, of the total face value of the installment paper, notes, bonds, contracts, evidences of debt, and/or other securities described in this section dealt in, bought and/or discounted within the preceding three months and, at the same time, shall pay a tax of one-fourth of one per cent of the face value of such obligations dealt in, bought and/or discounted for such period.

(c). If any person, firm, or corporation, foreign or domestic, shall deal in, buy and/or discount any such paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section without applying for and obtaining a license for the privilege of engaging in such business or dealing in such obligations, or shall fail, refuse,
or neglect to pay the taxes levied in this section, such obligations shall not be recoverable or the collection thereof enforceable at law or by suit in equity in any of the courts of this State until and when the license taxes prescribed in this section have been paid, together with any and all penalties prescribed in this act for the nonpayment of taxes.

(d). This section shall not apply to corporations organized under the State or National banking laws.

(e). Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

**Sec. 149. Tobacco and cigarette retailers and jobbers.**

Every person, firm, or corporation engaged in the business of retailing and/or jobbing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff, or any other tobacco products shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

<table>
<thead>
<tr>
<th>Cities or towns</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outside of incorporated cities or towns and cities or towns of less than 1,000 population</td>
<td>$ 5.00</td>
</tr>
<tr>
<td>Cities or towns of 1,000 population and over</td>
<td>10.00</td>
</tr>
</tbody>
</table>

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

**Sec. 150. Laundries.**

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

<table>
<thead>
<tr>
<th>Cities or towns</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>In cities or towns of less than 5,000 population</td>
<td>$ 12.50</td>
</tr>
<tr>
<td>In cities or towns of 5,000 and less than 10,000 population</td>
<td>25.00</td>
</tr>
<tr>
<td>In cities or towns of 10,000 and less than 15,000 population</td>
<td>37.50</td>
</tr>
<tr>
<td>In cities or towns of 15,000 and less than 20,000 population</td>
<td>50.00</td>
</tr>
<tr>
<td>In cities or towns of 20,000 and less than 25,000 population</td>
<td>60.00</td>
</tr>
<tr>
<td>In cities or towns of 25,000 and less than 30,000 population</td>
<td>72.50</td>
</tr>
<tr>
<td>In cities or towns of 30,000 and less than 35,000 population</td>
<td>85.00</td>
</tr>
</tbody>
</table>
In cities or towns of 35,000 and less than 40,000 population ........................................ $100.00
In cities or towns of 40,000 and less than 45,000 population ........................................ 112.50
In cities or towns of 45,000 population and above ........................................ 125.00

Provided, however, that any laundry or other concern herein referred to where the work is performed exclusively by hand or home-size machines only, and where not more than four persons are employed including the owners, the license tax shall be one-third of the amount stipulated in the foregoing schedule.

Every person, firm, or corporation soliciting laundry work, or supplying or renting clean linen or towels, in any city or town, to be done outside of the city wherein said laundry or linen supply or towel supply business is established, shall procure from the Commissioner of Revenue a State license for the privilege of soliciting in said city or town.

The soliciting of business for or by any person, firm, or corporation engaged in the business of laundry work and/or supplying or renting clean linen or towels shall and the same is hereby construed to be engaging in said business, and the person, firm, or corporation soliciting in said city or town shall procure from the Revenue Commissioner a State license for the privilege of soliciting in said city or town, said tax to be in a sum equal to the amount paid by such establishments actually engaged in such business in said city or town.

Counties, cities and towns, respectively, may levy a license tax not in excess of that levied by the State: Provided, that persons soliciting business for services to be performed outside the county a tax may be levied by such county, city, or town not in excess of $50.00 upon such persons.

In addition to the annual tax levied in this section, it is hereby required with respect to every laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, that with each delivery of laundry for which there is a charge made there shall be issued a charge ticket, to each of which tickets there shall be affixed a service stamp tax of one cent on all packages on which the charge is one dollar or less, and for packages of more than one dollar one cent for each dollar or fraction thereof, the amount of such tax to be added to such charge ticket and to be paid for by the customer. The stamps for such purpose are to be made available by the Commissioner of Revenue and by him sold to said laundries at par and for cash only, as the same may be needed by the laundries of the
State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

SEC. 151. Outdoor advertising.

(a). Every person, firm, or corporation who or which is engaged in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of sign boards, poster boards, or printed bulletins, or other printed or painted matter, or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for said license as follows:

For posting or erecting 50 or more signs or panels $100.00
For posting or erecting 20 to 50 signs or panels 50.00
For posting or erecting less than 20 signs or panels one dollar for each sign or panel.

And in addition thereto the following license tax for each city, town, or other place in which such signboards, poster boards, painted bulletins, and other painted or printed matter or other outdoor advertising devices are maintained in cities and towns of:

<table>
<thead>
<tr>
<th>Population Range</th>
<th>License Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 500</td>
<td>$ 5.00</td>
</tr>
<tr>
<td>500 to 999</td>
<td>7.50</td>
</tr>
<tr>
<td>1,000 to 1,999</td>
<td>10.00</td>
</tr>
<tr>
<td>2,000 to 2,999</td>
<td>15.00</td>
</tr>
<tr>
<td>3,000 to 3,999</td>
<td>20.00</td>
</tr>
<tr>
<td>4,000 to 4,999</td>
<td>25.00</td>
</tr>
<tr>
<td>5,000 to 9,999</td>
<td>40.00</td>
</tr>
<tr>
<td>10,000 to 14,999</td>
<td>50.00</td>
</tr>
<tr>
<td>15,000 to 19,999</td>
<td>75.00</td>
</tr>
<tr>
<td>20,000 to 24,999</td>
<td>100.00</td>
</tr>
<tr>
<td>25,000 to 34,999</td>
<td>125.00</td>
</tr>
<tr>
<td>35,000 and over</td>
<td>150.00</td>
</tr>
</tbody>
</table>

Every person, firm, or corporation who or which places, erects, or maintains one or more outdoor advertising signs, structures, boards, bulletins, or devices as specified in this section shall be deemed to be engaged in the business of outdoor advertising, but when the applicant intends to advertise his own business exclusively by the erection or placement of such out-door advertising signs, structures, boards, bulletins, or devices as specified in this section, he may be
Tax on private signs at lower rates.

Contents of application for license.

Necessity of obtaining written permission of landowner before erecting signs.

Violation made misdemeanor.

Legal notices excepted.

Required consent before advertising upon streets or rights of way of public highways.

Removal of signs placed without permission.

 Owners identified on signboards.

licensed to do so upon the payment annually of One Dollar ($1.00) for each sign up to five hundred (500) in number and for five hundred (500) or more, the sum of Five Hundred ($500.00) Dollars for the privilege in lieu of all other taxation as provided in this section, except such further taxation as may be imposed upon him by cities or towns, acting under the power to levy not in excess of one-half of that specified in paragraph two of sub-section (a) of this section.

(b). Every person, firm, or corporation shall show in its application for the State license herein provided for the name of each incorporated city or town within which, and the county within which, it is maintaining or proposes to maintain said signboards, poster boards, painted bulletins or other painted or printed signs or other outdoor advertising devices within the State of North Carolina.

(c). It shall be unlawful for any person engaged in business of outdoor advertising to in any manner paint, print, place, post, tack, or affix or cause to be painted, printed, placed, posted, tacked, or affixed any sign or other printed or painted advertisement on or to any stone, tree, fence, stump, pole, building; or other object which is upon the property of another without first obtaining the written consent of such owner thereof, and any person, firm, or corporation who in any manner paints, prints, places, posts, tacks, or affixes or causes same to be painted, printed, posted, placed, tacked, or affixed such advertisement on the property of another except as herein provided shall be guilty of a misdemeanor, and shall be punished by a fine not exceeding fifty dollars ($50.00) or imprisonment of thirty days: Provided, that the provisions of this section shall not apply to legal notices.

(d). It shall be unlawful for any person, firm, or corporation to paint, print, place, post, tack, or affix any advertising matter within the limits of the right of way of public highways of the State without permission of the State Highway Commission, or upon the streets of the incorporated towns of the State without permission of the governing authority, and if and when signs of any nature are placed without permission within the highways of the State or within the streets of incorporated towns it shall be the duty of the Highway Commission or other administrative body or other governing authorities of the cities and towns of said State, to remove said advertising matter therefrom.

(e). Every person, firm, or corporation owning or maintaining signboards, poster boards, printed bulletins, or other outdoor advertisements of any nature within this State
shall have imprinted on the same the name of such person, firm, or corporation in sufficient size to be plainly visible and permanently affixed thereto.

(f) A license shall not be granted any person, firm, or corporation having its or its principal place of business outside the State for the display of any advertising of any nature whatsoever, designed or intended for the display of advertising matter, until such person, firm, or corporation shall have furnished and filed with the Commissioner of Revenue a surety bond to the State, approved by him, in such sum as he may fix, not exceeding five thousand dollars ($5,000), conditioned that such licensee shall fulfill all requirements of law, and lawful regulations and orders of said Commissioner of Revenue, relative to the display of advertisements. Such surety bond shall remain in full force and effect as long as any obligations of such licensee to the State shall remain unsatisfied.

(g) No advertising or other signs specified in this act shall be erected on the highway right of way so as to obstruct the vision or otherwise to increase the hazard, and all signs upon the highways shall be placed in a manner to be approved by the said Highway Commission.

(h) Any person, firm, or corporation who or which shall fail, refuse, or neglect to comply with the terms and provisions of this section, and who shall fail to pay the tax herein provided for within thirty days after the same shall become due, the Commissioner of Revenue or his agents or deputies shall forthwith seize and remove, or order removed, the structures erected by such delinquent person, firm, or corporation, and shall sell the same either at public or private sale, and apply the proceeds thereof to the payment of the delinquent taxes and the penalty due and unpaid.

(i) The said Highway Commission or other governing body having jurisdiction over the roads and highways of the State, and the governing authorities of cities and towns, and its agents and employees, and the board of county commissioners of the various counties in said State, shall remove or cause to be removed any advertisement, sign, or other matter displayed contrary to the provisions of this section.

(j) Every person, firm, or corporation who violates any of the provisions of this section shall be guilty of a misdemeanor, and in addition to the license tax and penalties provided for herein shall be fined not more than one hundred dollars ($100.00) for each sign so displayed, or imprisoned, in the discretion of the court.
(k). Counties shall not levy any license tax under this section, but cities and towns may levy license tax not in excess of one-half of that levied by the State under paragraph 2 of Section (a).

(l). Every person, firm, or corporation applying for a license as required in subsection (a) hereof shall state in his application the number of advertisements, advertising spaces or devices he proposes to erect and/or maintain. Upon issuing license to any applicant the Commissioner of Revenue shall issue a metal tag for each of the advertisements, advertising spaces or devices mentioned in the application, to be valid for one year from its issuance and showing on its face the date of its expiration. Such metal tag shall be attached by the advertiser in such way as to be plainly visible to the front of each advertisement, advertising space or device erected, maintained or used by him.

(m). Any advertisement, advertising space or device not bearing such a tag or bearing a tag which shows that it has expired, or otherwise erected or maintained contrary to the provisions of this section, shall be deemed a public nuisance and shall be summarily removed or destroyed by the State Highway Department.

(n). The following signs and announcements are exempted from the provisions of this section: signs upon property advertising the business conducted thereon; notice or advertisements erected by public authority or required by law in any legal proceedings; any signs containing sixty (60) square feet or less bearing an announcement of any town or city advertising itself, provided the same is maintained at public expense.

Sec. 152. Loan agencies or brokers.

Every person, firm or corporation engaged in the regular business of making loans or lending money, and accepting liens on, or contracts of assignment of, salaries or wages, or any part thereof, or other security or evidences of debt for repayment of such loans in installment payments or otherwise, and maintaining in connection with same any office or other located or established place for the conduct, negotiation, or transaction of such business and/or advertising or soliciting such business in any manner whatsoever, shall be deemed a loan agency, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting or negotiating such business at each office or place so maintained, and shall pay for such license a tax of $500.00.
(a). Nothing in this section shall be construed to apply to banks, industrial banks, trust companies, building and loan associations, nor installment paper dealers defined and taxed under other sections of this act, nor shall it apply to business of negotiating loans on real estate as described in section 109 of this act, nor to pawn-brokers lending or advancing money on specific articles of personal property. It shall apply to those persons or concerns operating what are commonly known as loan companies or finance companies and whose business is as hereinbefore described, and those persons, firms, or corporations pursuing the business of lending money and taking as security for the payment of such loan and interest an assignment of wages, or an assignment of wages with power of attorney to collect same, or other order or chattel mortgage or bill of sale upon household or kitchen furniture.

(b). At the time of making any such loan, the person, or officer of the firm or corporation making same, shall give to the borrower in writing in convenient form a statement showing the amount received by the borrower, the amount to be paid back by the borrower, and the time in which said amount is to be paid, and the rate of interest and discount agreed upon.

(c). Any such person, firm, or corporation failing, refusing, or neglecting to pay the tax herein levied shall be guilty of a misdemeanor and in addition to double the tax due shall be fined not less than $250.00 and/or imprisoned in the discretion of the court. No such loan shall be collectible at law in the courts of this State in any case where the person making such loan has failed to pay the tax levied herein, and/or otherwise complied with the provisions of this section.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of $100.00.

SEC. 153. Automobiles and motorcycle dealers and service stations.

Automotive service stations:

Every person, firm, or corporation engaged in the business of servicing, storing, painting, or upholstering of motor vehicles, trailers, or semi-trailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios designed for exclusive use in automobiles, or supplies, motor fuels and/or lubricants, or any of such commodities, in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in

Exceptions.

Application of section.

Record of loan furnished borrower.

Failure to pay tax made misdemeanor.

Bars right to collect debt.

Subdivisions may tax.

Automobiles, motorcycles, and service stations.

Service stations.

Defined.
such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

<table>
<thead>
<tr>
<th>Population Range</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 2,500 population</td>
<td>$10.00</td>
</tr>
<tr>
<td>2,500 to 5,000 population</td>
<td>15.00</td>
</tr>
<tr>
<td>5,000 to 10,000 population</td>
<td>20.00</td>
</tr>
<tr>
<td>10,000 to 20,000 population</td>
<td>30.00</td>
</tr>
<tr>
<td>20,000 to 30,000 population</td>
<td>40.00</td>
</tr>
<tr>
<td>30,000 or more population</td>
<td>50.00</td>
</tr>
</tbody>
</table>

(a). In rural sections where a service station is operated the tax for such license shall be five dollars ($5.00) per pump.

(b). The tax levied in this section shall in no case be less than five dollars ($5.00) per pump.

(c). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

(d). The tax imposed in Section 121 shall not apply to the sale of gasoline to dealers for resale.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein under this subsection not in excess of one-fourth of that levied by the State.

2. Motorcycle dealers:

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

<table>
<thead>
<tr>
<th>Population Range</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 2,500 population</td>
<td>$10.00</td>
</tr>
<tr>
<td>2,500 to 5,000 population</td>
<td>15.00</td>
</tr>
<tr>
<td>5,000 to 10,000 population</td>
<td>20.00</td>
</tr>
<tr>
<td>10,000 to 20,000 population</td>
<td>25.00</td>
</tr>
</tbody>
</table>
In cities or towns of 20,000 and less than 30,000 population ........................................ $30.00
In cities or towns of 30,000 population or more ......................................................... 40.00

(a). A motorcycle dealer paying the license tax under this subsection may buy, sell and/or deal in bicycles and bicycle supplies without the payment of an additional license tax.

(b). No additional license tax shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

(c). No motorcycle dealer shall be issued dealer’s tags until the license tax levied under this subsection has been paid.

(d). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as ten dollars ($10.00).

3. Automotive equipment and supply dealers at wholesale:

Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

<table>
<thead>
<tr>
<th>Population Range</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>In unincorporated communities and in cities or towns of less than 2,500 population</td>
<td>$25.00</td>
</tr>
<tr>
<td>In cities or towns of 2,500 and less than 5,000 population</td>
<td>30.00</td>
</tr>
<tr>
<td>In cities or towns of 5,000 and less than 10,000 population</td>
<td>50.00</td>
</tr>
<tr>
<td>In cities or towns of 10,000 and less than 20,000 population</td>
<td>75.00</td>
</tr>
<tr>
<td>In cities or towns of 20,000 and less than 30,000 population</td>
<td>100.00</td>
</tr>
<tr>
<td>In cities or towns of 30,000 population or more</td>
<td>125.00</td>
</tr>
</tbody>
</table>

Provided, any person, firm, or corporation engaged in the business enumerated in this section and having no located place of business, but selling to retail dealers by use of some form of vehicle, shall obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license
an annual tax for each vehicle used in carrying on such business fifty dollars ($50.00).

(a). For the purpose of this section the word “wholesale” shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.

(b). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

(c). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-half of that levied by the State, with the exception that the minimum tax may be as much as ten dollars ($10.00).

4. Motor Vehicle Dealers:

Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment, including radios designed for exclusive use in automobiles, and supplies in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In unincorporated communities and in cities or towns of less than 1,000 population .................................................. $ 25.00

In cities or towns of 1,000 and less than 2,500 population ................................................................. 50.00

In cities or towns of 2,500 and less than 5,000 population ................................................................. 75.00

In cities or towns of 5,000 and less than 10,000 population ................................................................. 110.00

In cities or towns of 10,000 and less than 20,000 population ................................................................. 140.00

In cities or towns of 20,000 and less than 30,000 population ................................................................. 175.00

In cities or towns of 30,000 or more ................................................................. 200.00

Provided, that persons, firms, or corporations dealing in second-hand or used motor vehicles exclusively shall be liable for only one-half the tax as set out in the foregoing schedule.

(a). Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under subsection (1) of this section, shall not be subject to any license tax under subsections (2), (3), and (4) of this section.
(b). No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

(c). No dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid.

(d). Premises on which used cars are stored or sold when owned or operated by a licensed new-car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such new-car business is conducted.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars ($20.00).

SEC. 154. Emigrant and employment agents.

(a). Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each County for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars ($500.00) for each county in which such business is carried on.

(b). Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following annual tax for each location in which such business is carried on:

In unincorporated communities and in cities and towns of less than 2,500 population ........................................ $100.00
In cities or towns of 2,500 and less than 5,000 population ........................................ 200.00
In cities or towns of 5,000 and less than 10,000 population ........................................ 300.00
In cities or towns of 10,000 or more population ........................................ 500.00

Provided, that this section shall not apply to any employment agency operated by the Federal Government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State.

(c). Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor and

No tax on employee where employer has paid tax.

No dealer's tags issued till tax is paid.

Used car lots of dealers paying tax not deemed separate place of business.

Subdivisions may tax.

Emigrant and employment agencies.

Defined.

Tax of $500 per county on emigrant agencies.

Employment agency defined.

Tax graduated according to population.

Government agencies excepted.

Violation made misdemeanor.
fined, in addition to other penalties, not less than one thousand dollars ($1,000.00) and/or imprisoned in the discretion of the court.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 155. Plumbers, heating contractors, and electricians.

Every person, firm, or corporation engaged in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, or installing hot-air heating systems, or installing electrical equipment or offering to perform such services, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such license the following tax based on population:

Municipalities of less than two thousand population... $10.00
Municipalities of more than two thousand and less than five thousand population ... 15.00
Municipalities of more than five thousand and less than ten thousand population ... 20.00
Municipalities of more than ten thousand and less than twenty thousand population ... 25.00
Municipalities of more than twenty thousand and less than thirty thousand population ... 30.00
Municipalities of more than thirty thousand and less than forty thousand population ... 35.00
Municipalities of more than forty thousand and less than fifty thousand population ... 40.00
Municipalities of more than fifty thousand population 50.00

Provided, that when a licensed plumber employs only one additional person the tax shall be one-half.

Provided, that any person, firm, or corporation engaged exclusively in the business enumerated in and licensed under this section shall not be liable for the tax provided in Section 122 of this act. All plumbing inspectors in cities or towns shall make a monthly report to the Commissioner of Revenue of all installation or repair permits issued for plumbing or heating.

(a). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 156. Trading stamps.

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices
to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the persons presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars ($200.00).

(a). This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturer, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares, or merchandise.

(b). Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Sec. 157. Process tax.

(a). In every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the cost shall pay a tax of two dollars ($2.00). Provided, that this tax shall not be levied in cases where the county is required to pay the cost.

(b). At the time of serving the summons in a civil action in the Superior Court or other court of record, or the docketing of an appeal from a lower court in the Superior Court, the plaintiff or the appellant shall pay a tax of two dollars: Provided, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal in forma pauperis; but when, in cases brought or in appeals in forma pauperis the costs are taxed against the defendants, the tax shall be included in the bill of costs: Provided, that this tax shall not be levied in cases where the county is required to pay the cost, and in tax foreclosure suits.

(c). No county, city, town, or other municipal corporation shall be required to pay said tax upon the institution of any action brought by it, but whenever such plaintiff shall recover in such action, the said tax shall be included in the bill of costs, and collected from the defendant.

(d). In any case where the party has paid the aforesaid cost in a civil action and shall recover in the final decision Tax of $200.

Exceptions.

Subdivisions may tax.

Process tax.

Charged in

In criminal actions

in amount of $2.

Counties not liable.

Tax of $2 payable

at time of

beginning civil

actions.

Not applied in

suits in forma

pauperis, unless

defendant pays

costs.

County not liable,

nor is tax

chargeable in tax

foreclosures.

Subdivisions not

liable for tax.

Charging tax in

costs against

losing party.
of the case, then such cost so paid by him shall be retaxed against the losing party adjudged to pay the cost, plus five per cent which the clerk of the Superior Court may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary.

(e) This section shall not apply to cases in the jurisdiction of magistrates' courts, whether civil or criminal, except upon appeals to the Superior Court from the judgment of such magistrate; and shall not apply for the docketing in the Superior Court of a transcript of a judgment rendered in any other court, whether of record or not.

(f) The tax provided for in this section shall be levied and assessed by the clerk of the Superior or other court in all cases described herein; and on the first Monday in January, April, July, and October of each and every year he shall make to the Commissioner of Revenue a sworn statement and report in detail, showing the number of the case on the docket, the name of the plaintiff or appellant in civil action or the defendant in criminal action, and accompany such report and statement with the amount of such taxes collected or should have been collected by him in the preceding three months.

SEC. 158. Morris Plan or industrial banks.

Every person, firm, or corporation engaged in the business of operating a Morris Plan or industrial bank in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and shall pay for such license the following tax:

When the total resources as of December thirty-first of the previous calendar year are—

<table>
<thead>
<tr>
<th>Tax graduated according to resources.</th>
<th>Calculation for part of year.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $250,000</td>
<td>Solicitors taxed at $50 each.</td>
</tr>
<tr>
<td>$ 250,000 and less than $ 500,000</td>
<td></td>
</tr>
<tr>
<td>$ 500,000 and less than $ 1,000,000</td>
<td></td>
</tr>
<tr>
<td>$ 1,000,000 and less than $ 2,000,000</td>
<td></td>
</tr>
<tr>
<td>$ 2,000,000 and less than $ 5,000,000</td>
<td></td>
</tr>
<tr>
<td>$ 5,000,000 and over</td>
<td></td>
</tr>
</tbody>
</table>

(a) Any such bank that shall begin business during the current tax year applicable to this article, the tax shall be calculated on the total resources at the beginning of business.

(b) Every person, firm, or corporation engaged in the business of soliciting loans or deposits for a Morris Plan or other industrial bank not licensed as such by the State for the county in which such person, firm, or corporation solicits
business, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of fifty dollars ($50.00) per annum, in each county in which business is solicited.

(c). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half ($2) of that levied by the State.

SEC. 159. Marriage license.

There shall be levied on all marriage licenses a State license tax of three dollars on each such license, which shall be assessed and collected by the Register of Deeds of the county in which the license is issued.

The Register of Deeds of each county shall submit to the Commissioner of Revenue, on the first Monday in January, April, July, and October of each year, a sworn statement or report in detail, showing the names of the persons to whom such license has been issued during the preceding three months, and accompany such sworn report or statement with the amount of such State taxes collected by him or that should have been collected by him in the preceding three months.

The counties may levy one dollar ($1.00) upon such marriage license, to be assessed and collected by the Register of Deeds and accounted for to the County Treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

SEC. 160. Marble yards.

Every person, firm, or corporation engaged in the business of manufacturing, erecting, jobbing, selling, or offering for sale monuments, marble tablets, gravestones or articles of like kind, or, if a non-resident, selling and erecting monuments, marble tablets, or gravestones, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license the following tax:

<table>
<thead>
<tr>
<th>Population Range</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 2,000</td>
<td>$15.00</td>
</tr>
<tr>
<td>2,000 to 5,000</td>
<td>25.00</td>
</tr>
<tr>
<td>5,000 to 10,000</td>
<td>30.00</td>
</tr>
<tr>
<td>10,000 to 15,000</td>
<td>40.00</td>
</tr>
</tbody>
</table>
In cities or towns of 15,000 and less than 20,000 population ........................................ $50.00
In cities or towns of 20,000 and less than 25,000 population ........................................ 60.00
In cities or towns of 25,000 population or over ......................................................... 70.00

In addition to the license tax levied in this section an additional tax shall be paid by the person, firm, or corporation engaged in the business taxed under this section of ten dollars ($10.00) for each traveling salesman employed.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns in which the principal office or plant of any such business is located may levy a license tax not in excess of that levied by the State.

SEC. 161. Manufacturers of ice cream.

(a). Every person, firm, or corporation engaged in the business of manufacturing or distributing ice cream at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for each factory or place where manufactured and/or stored for distribution, and shall pay an annual State license tax of fifty dollars ($50.00) and an additional tax of one-half cent for each gallon manufactured, sold, and/or distributed. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

(b). For the purpose of this section the words “ice cream” shall apply to ice cream, frozen custards, sherbets, water ices and/or similar frozen products.

(c). Every retail dealer selling at retail ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State of ten dollars ($10.00).

(d). Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-fourth of the above.

SEC. 162. Branch or chain stores.

Every person, firm, or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision, or ownership, two or more stores or mercantile establishments where goods, wares, and/or merchandise is sold or offered for sale at wholesale or retail shall be deemed a branch or chain store operator, shall apply
for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business of a branch or chain store operator, and shall pay for such license a tax according to the following schedule:

On each and every such store operated in this State in excess of one:

For not more than four additional stores, for each store $ 50.00
For five additional stores and not more than eight, for each additional store 60.00
For nine additional stores and not more than twelve, for each additional store 70.00
For thirteen additional stores and not more than sixteen, for each additional store 80.00
For seventeen additional stores and not more than twenty, for each additional store 90.00
For twenty-one additional stores and not more than thirty, for each additional store 100.00
For thirty-one additional stores and not more than fifty, for each additional store 125.00
For fifty-one additional stores and over, for each additional store 150.00

The term “chain store” as used in this section shall include stores operated under separate charters of incorporation, if there is common ownership of a majority of stock in such separately incorporated companies and/or if there is similarity of name of such separately incorporated companies, and/or if such separately incorporated companies have the benefit in whole or in part of group purchase of merchandise or of common management.

(a). This section shall not apply to the business taxed under section one hundred fifty-three of this article.

(b). Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars ($50.00) for each chain store located in such city or town. For the purpose of ascertaining the particular unit in each chain of stores not subject to taxation by the State under this section, and therefore not liable for city license tax, the particular store in which the principal office of the chain in this State is located shall be designated as the unit in the chain not subject to this tax.


Every person, firm, or corporation engaged in the business of selling or offering for sale any patent right or formula shall apply in advance and obtain from the Commissioner of
Revenue a separate State license for each and every county in this State where such patent right or formula is to be sold or offered for sale, and shall pay for each such separate license a tax of ten dollars ($10.00).

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the taxes levied by the State.

SEC. 164. Obsolete.

SEC. 165. Obsolete.

SEC. 166. Tax on seals affixed by officers.

Whenever the seal of the State, of the State Treasurer, the Secretary of State, or of any other public officer required by law to keep a seal (not including clerks of courts, notaries public, and other county officers) shall be affixed to any paper, the tax, to be paid by the party applying for same, shall be as follows:

For the Great Seal of the State, on any commission....$2.50
For the Great Seal of the State on warrants of extradition for fugitives from justice from other States, the same fee and seal tax shall be collected from the State making the requisition which is charged in this State for like service.

For the seal of the State Department, to be collected by the Secretary of State.................................................. 1.00
For the seal of the State Treasurer, to be collected by him ................................................................. 1.00

For a scroll, when used in the absence of a seal, the tax shall be on the scroll, and the same as for the seal.

(a). All officers shall keep a true, full, and accurate account of the number of times any of such seals or scrolls are used, and shall deliver to the Governor of the State a sworn statement thereof.

(b). All seals affixed for the use of any county of the State, used on the commissions of officers of the National Guard, and any other public officer not having a salary, under the pension law, or under any process of court, shall be exempt from taxation, or to any commission issued by the Governor to any person in the employ of the State, or to be employed by the State.

ADMINISTRATIVE PROVISIONS

SEC. 181. When a license tax is required by law, and whenever the General Assembly shall levy a license tax on any business, trade, employment, or profession, or for doing any act, it shall be unlawful for any person, firm, or corporation
without a license to engage in such business, trade, employment, profession, or do the act; and when such tax is imposed it shall be lawful to grant a license for the business, trade, employment, or for doing the act; and no person, firm, or corporation shall be allowed the privilege of exercising any business, trade, employment, profession, or the doing of any act taxed in this schedule throughout the State under one license, except under a State-wide license.

SEC. 182. Manner of obtaining license from the Commissioner of Revenue.

(a). Every person, firm, or corporation desiring to obtain a State license for the privilege of engaging in any business, trade, employment, profession, or of the doing of any act for which a State license is required shall, unless otherwise provided by law, make application therefor in writing to the Commissioner of Revenue, in which shall be stated the county, city, or town and the definite place therein where the business, trade, employment, or profession is to be exercised; the name and resident address of the applicant, whether the applicant is an individual, firm, or corporation; the nature of the business, trade, employment, or profession; number of years applicant has prosecuted such business, trade, employment, or profession in this State, and such other information as may be required by the Commissioner of Revenue. The application shall be accompanied by the license tax prescribed in this article.

(b). Upon receipt of the application for a State license with the tax prescribed by this article, the Commissioner of Revenue, if satisfied of its correctness, shall issue a State license to the applicant to engage in the business, trade, employment, or profession in the name of and at the place set out in the application. No license issued by the Commissioner of Revenue shall be valid or have any legal effect unless and until the tax prescribed by law has been paid, and the fact of such shall appear on the face of the license.

SEC. 183. Persons, firms, and corporations engaged in more than one business to pay tax on each.

Where any person, firm, or corporation is engaged in more than one business, trade, employment, or profession which is made under the provisions of this article subject to State license taxes, such persons, firms, or corporations shall pay the license tax prescribed in this article for each separate business, trade, employment, or profession.
SEC. 184. Effect of change in name of firm.

No change in the name of the firm nor the taking in of a new partner, nor the withdrawal of one or more of the firm, shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

SEC. 185. License may be changed when place of business changed.

When a person, firm, or corporation has obtained a State license to engage in any business, trade, employment, or profession at any definite location in a county, and desires to remove to another location in the same county, the Commissioner of Revenue may, upon proper application, grant such person, firm, or corporation permission to make such move, and may endorse upon the State license his approval of change in location.

SEC. 186. Property used in a licensed business not exempt from taxation.

A State license, issued under any of the provisions of this article, shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

SEC. 187. Engaging in business without a license.

(a). All State license taxes under this article or schedule, unless otherwise provided for, shall be due and payable annually on or before the first day of June of each year, or at the date of engaging in such business, trade, employment, and/or profession, or doing the act.

(b). If any person, firm, or corporation shall continue the business, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent of the tax in addition to the tax and the costs; and if such failure to apply for and obtain a new license be continued, such person, firm, or corporation shall pay additional tax of five per centum of the amount of the State license tax which was due and payable on the first day of June of the current year, in addition to the State license tax imposed by this article, for each and every thirty days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid
with the State license tax, and shall become a part of the State license tax. The penalties for delayed payment hereinbefore provided shall not impair the obligation to procure a license in advance or modify any of the pains and penalties for failure to do so.

The provisions of this section shall apply to taxes levied by the counties of the State under authority of this act in the same manner and to the same extent as they apply to taxes levied by the State.

(c). If any person, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a State license under this article without such State license, he or it shall be guilty of a misdemeanor, and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect, or refusal to apply for and obtain such State license be continued, such person, firm, or corporation shall pay an additional tax of ten per centum of the amount of such State license tax which was due and payable at the commencement of the business, trade, employment, or profession, or doing the act, in addition to the State license tax imposed by this article, for each and every thirty (30) days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax.

(d). If any person, firm, or corporation shall fail, refuse, or neglect to make immediate payment of any taxes due and payable under this article, additional taxes, and/or any penalties imposed pursuant thereto, upon demand, the Commissioner of Revenue shall certify the same to the sheriff of the county in which such delinquent lives or has his place of business, and such sheriff shall have the power and shall levy upon any personal or real property owned by such delinquent person, firm, or corporation, and sell the same for the payment of the said tax or taxes, penalty and costs, in the same manner as provided by law for the levy and sale of property for the collection of other taxes; and if sufficient property is not found, the said sheriff shall swear out a warrant before some justice of the peace or recorder in the county for the violation of the provisions of this act and as provided in this act.

**SEC. 188. Each day's continuance in business without a State license a separate offense.**

Each and every day that any person, firm, or corporation shall continue to exercise or engage in any business, trade,
Duties of Commissioner.

Issuance of licenses and collection of taxes.

Investigations.

Keeping blank forms.

Stamping licenses.

Duplicate licenses to replace those lost.

License to be obtained and tax paid before commencing business.

Posting of licenses.

employment, or profession, or do any act in violation of the provisions of this article, shall be and constitute a distinct and a separate offense.

SEC. 189. Duties of Commissioner of Revenue.

(a). Except where otherwise provided, the Commissioner of Revenue shall be the duly authorized agent of this State for the issuing of all State licenses and the collection of all license taxes under this article, and it shall be his duty and the duty of his deputies to make diligent inquiry to ascertain whether all persons, firms, or corporations in the various counties of the State who are taxable under the provisions of this article have applied for the State license and paid the tax thereon levied.

(b). The Commissioner of Revenue shall continually keep in his possession a sufficient supply of blank State license certificates, with corresponding sheets and duplicates consecutively numbered; shall stamp across each State license certificate that is to be good and valid in each and every county of the State the words "State-wide License," and shall stamp or imprint on each and every license certificate the words, "Issued by the Commissioner of Revenue."

(c). Neither the Commissioner of Revenue nor any of his deputies shall issue any duplicate license unless expressly authorized to do so by a provision of this article or schedule, and unless the original license is lost or has become so mutilated as to be illegible, and in such cases the Commissioner of Revenue is authorized to issue a duplicate certificate for which the tax is paid, and shall stamp upon its face "Duplicate."

SEC. 190. License to be procured before beginning business.

(a). Every person, firm, or corporation engaging in any business, trade, and/or profession, or doing any act for which a State license is required and a tax is to be paid under the provisions of this article or schedule, shall, annually in advance, on or before the first day of June of each year, or before engaging in such business, trade, and/or profession, or doing the act, apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, trade, and/or profession, or doing such act, and shall pay the tax levied therefor.

(b). Licenses shall be kept posted where business is carried on. No person, firm, or corporation shall engage in any business, trade, and/or profession, or do the act for which a State license is required in this article or schedule without having such State license posted conspicuously at the place where such business, trade, and/or profession is carried on; and
if the business, trade, and/or profession is such that such license cannot be so posted, then the itinerant licensee shall have such license required by this article or schedule in his actual possession at the time of carrying on such business, trade, and/or profession, or doing the act named in this article or schedule, or a duplicate thereof.

(c). Any person, firm, or corporation failing, neglecting, or refusing to have the State license required under this article or schedule posted conspicuously at the place of business for which the license was obtained, or to have the same or a duplicate thereof in actual possession if an itinerant, shall pay an additional tax of twenty-five dollars ($25.00) for each and every separate offense, and each day's failure, neglect, or refusal shall constitute a separate offense.

SEC. 191. Sheriff and city clerk to report.

The sheriff of each county and the clerk of the board of aldermen of each city or town in the State shall, on or before the fifteenth day of June of each year, make a report to the Commissioner of Revenue, containing the names and the business, trade, and/or profession of every person, firm, or corporation in his county or city who or which is required to apply for and obtain a State license under the provisions of this article or schedule, and upon such forms as shall be provided and in such detail as may be required by the Commissioner of Revenue.

ARTICLE III

SCHEDULE C

FRANCHISE TAX

SEC. 201. Defining taxes in this article.

The taxes levied and assessed in this article or schedule shall be listed and paid as specifically herein provided, and shall be for the privilege of engaging in or carrying on the business or doing the act named; and if a corporation, shall be a tax for the continuance of its corporate rights and privileges granted under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another state, and shall be subject to other regulations mentioned in this act.

SEC. 202. Franchise or privilege tax on railroads.

Every person, firm, or corporation, domestic or foreign, owning and/or operating a railroad in this State, shall, in addition to all other taxes levied and assessed in the State, pay to the Commissioner of Revenue a franchise, license, or privilege
Method of computing.

Copy of report to State Board of Assessment to be furnished to Commissioner.

Tax levied upon basis of property within State.

Tax to be 90/100 of 1% of said value.

When due.

Collection of tax and penalties upon failure to make report.

Intent of Act to tax intrastate commerce.

tax for the privilege of engaging in such railroad business within the State of North Carolina, as follows:

(a). Such person, firm, or corporation shall furnish to the Commissioner of Revenue a copy of the report and statement required to be made to the State Board of Assessment in the Machinery Act and such other and further information as the Commissioner of Revenue may require; and upon such report and statement the Commissioner of Revenue shall ascertain the value upon which the tax to be paid by such person, firm, or corporation as a license or privilege tax shall be calculated.

(b). The value upon which such calculations shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina shall be the value of the total property, tangible and intangible, in this State, for each such railroad company as assessed for ad valorem taxation for the year in which such report is made.

(c). The franchise or privilege tax which every such railroad company shall pay for the privilege of carrying on or engaging in intrastate commerce within this State shall be ninety one-hundredths of one per cent of the value ascertained as above by the Commissioner of Revenue, and tax shall be due and payable on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

(d). If any such person, firm, or corporation shall fail, neglect, or refuse to make and deliver the report and statement provided for in this section, the Commissioner of Revenue shall estimate, from the reports and records on file in the Department of the State Board of Assessment, the value upon which the amount of tax due by such company under this section shall be computed, shall levy and assess the franchise or privilege tax upon such estimate, and shall collect the same, together with such penalties herein imposed for failure to make the report and statement.

(e). It is the intention of this section to levy upon railroad companies a license, franchise, or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within this State, and not a part of interstate commerce; that the tax provided for in this section is not intended to be a tax for the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.
(f). No county, city, or town shall levy a license, franchise, or privilege tax on the business taxed under this section.

SEC. 203. Franchise or privilege tax, electric light, power, street railway, gas, water, sewerage, and other similar public-service companies not otherwise taxed.

(1). Every person, firm or corporation, domestic or foreign, other than municipal corporations, engaged in the business of furnishing electricity, electric lights, current, power or gas, owning and/or operating a water or public sewerage system, or owning and/or operating a street railway, including automobile busses, for the transportation of freight or passengers for hire shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms and blanks as required by him, a report and statement, verified by the oath of the officer or agent making such report and statement, containing the following information as of the first day of July of the current calendar year:

(a). The total gross earnings for the year ending the thirtieth day of June of the next preceding fiscal year from such business within and without this State.

(b). The total gross earnings for the same period from such business within this State.

(c). The total gross earnings from the commodities des-cribed in this section sold to any other person, firm, or corporation engaged in selling such commodities to the public, and actually sold by such vendee, to the public, together with the name of such vendee, with the amount sold and the price paid by each.

(d). The total amount and price paid for such commodities purchased from another public-service company doing business in this State, and the name or names of the vendor.

(e). The exemption in subsection 1 of this section of munici-pal corporations from the tax levied in this section shall not apply to the sale of electric current by any municipality for resale, or to the distribution of electric current by any such municipality within the boundaries of another municipality.

(2). From the total gross earnings within this State there shall be deducted the gross earnings reported in sub-section (1) (c) of this section: Provided, that this deduction shall not be allowed where the sale of such commodities were made to any person, firm, or corporation or municipality which is exem-ited by law from the payment of the tax herein imposed upon such commodities when sold or used by it.

(3). Such person, firm, or corporation shall pay an annual franchise or privilege tax of six per cent of the total gross earnings.
earnings derived from such business within this State, after the deductions allowed as herein provided for, which said tax shall be for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report herein provided for. Provided, the tax upon privately owned water companies shall be four (4) per cent of the total gross earnings derived from such business within this State.

(4). The report herein required of gross sales within and without the State, to be made in each year on the first day of August, shall include the total gross earnings for the previous year ending June thirtieth of all properties owned and operated by the reporting company on the first day of August in each year, whether operated by it for the previous annual period, or whether intermediately acquired by purchase or lease, it being the intent and purpose of this section to measure the amount of privilege or franchise tax in each year with reference to the gross earnings of the property operated for the previous year and to fix liability for the payment of the tax on the owner, operator or lessor on the first day August in each year.

(5). Companies taxed under this section shall not be required to pay the franchise tax imposed by section two hundred ten or two hundred eleven of this article, and no county shall impose a franchise or privilege tax upon the business taxed under this section, and no city or town shall impose a greater privilege or license tax upon such companies than that which is now imposed by any such city or town.

Sec. 204. Franchise or privilege tax on Pullman, sleeping, chair, and dining cars.

Every person, firm, or corporation, domestic or foreign, engaged in the business of operating any Pullman, sleeping, chair, dining, or other similar cars where an extra charge is made for the use or occupancy of same shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms, blanks, and in such manner as may be required by him, a full, accurate, and true report and statement, verified by the oath of the officer or agent making such report, of the total gross earnings of such person, firm, or corporation from such business wholly within this State during the year ending the thirtieth day of June of the current year.

(1). Such person, firm, or corporation shall pay an annual privilege, license, or franchise tax of ten (10) per cent of the total gross earnings derived from such business wholly within this State; which said tax shall be paid for the privilege
of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report and statements herein provided for.

(2). No county city, or town shall impose any franchise or privilege tax on the business taxed under this section.

Sec. 205. Franchise or privilege tax on express companies.

Every person, firm, or corporation, domestic or foreign, engaged in this State in the business of an express company as defined in this act, shall, in addition to a copy of the report required in the Machinery Act, annually, on or before the first day of August, make and deliver to the Commissioner of Revenue a report and statement, verified by the oath of the officer or agent making such report or statement, containing the following information as of the first day of July of the current year:

(a). The average amount of invested capital employed within and without the State in such business during the year ending the thirtieth day of June of the current year.

(b). The total net income earned on such invested capital from such business during the year ending the thirtieth day of June of the current year.

(c). The total number of miles of railroad lines or other common carriers over which such express companies operate in this State during the year ending the thirtieth day of June of the current year.

(1). Every such person, firm, or corporation, domestic or foreign, engaged in such express business within this State shall pay to the Commissioner of Revenue, at the time of filing the report required in this section, the following annual franchise or privilege tax for the privilege of engaging in such express business within this State:

Where the net income on the average capital invested during the year ending the thirtieth day of June of the current year is six per cent or less, eighteen dollars ($18.00) per mile of railroad lines.

More than six per cent and less than eight per cent, twenty-one dollars ($21.00) per mile of railroad lines.

Eight per cent and over, twenty-five dollars ($25.00) per mile of railroad lines operated over.

(2). Every such person, firm, or corporation, domestic or foreign, who or which engages in such business without having had previous earnings upon which to levy the franchise or privilege tax, shall report to the Commissioner at the time of beginning business in this State and pay for such privilege of engaging in business in this State a tax of seven dollars.
and fifty cents ($7.50) per mile of the railroad lines operated over or proposed to operate over.

(3). Counties shall not levy a franchise, privilege, or license tax on the business taxed under this section, and municipalities may levy an annual franchise, privilege, or license tax on such express companies for the privilege of doing business within the municipal limits as follows:

<table>
<thead>
<tr>
<th>Population</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipalities of less than 500</td>
<td>$ 5.00</td>
</tr>
<tr>
<td>population</td>
<td></td>
</tr>
<tr>
<td>Municipalities of 500 and less</td>
<td>10.00</td>
</tr>
<tr>
<td>than 1,000 population</td>
<td></td>
</tr>
<tr>
<td>Municipalities of 1,000 and less</td>
<td>20.00</td>
</tr>
<tr>
<td>than 5,000 population</td>
<td></td>
</tr>
<tr>
<td>Municipalities of 5,000 and less</td>
<td>30.00</td>
</tr>
<tr>
<td>than 10,000 population</td>
<td></td>
</tr>
<tr>
<td>Municipalities of 10,000 and less</td>
<td>50.00</td>
</tr>
<tr>
<td>than 20,000 population</td>
<td></td>
</tr>
<tr>
<td>Municipalities of 20,000 and over</td>
<td>75.00</td>
</tr>
</tbody>
</table>

SEC. 206. Franchise or privilege tax—telegraph companies.

Every person, firm, or corporation, domestic or foreign, engaged in operating the apparatus necessary to communication by telegraph between points within this State shall annually, or on or before the first day of August, furnish the Commissioner of Revenue a copy of the report and statement required to be filed with the State Board of Assessment in the Machinery Act; and at the same time such report and statement is filed with the Commissioner of Revenue shall pay to him for the privilege of engaging in such business within the State an annual franchise or privilege tax of seven dollars ($7.00) per mile of line of poles or conduits owned and/or operated by such persons, firms, or corporations in this State.

(a). Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce or upon any business transacted by the Federal Government.

(b). Counties shall not levy a franchise, privilege, or license tax on the business taxable under this section, and municipalities may levy the following license tax:

<table>
<thead>
<tr>
<th>Population</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5,000 population</td>
<td>$10.00</td>
</tr>
<tr>
<td>5,000 and less than 10,000 population</td>
<td>15.00</td>
</tr>
<tr>
<td>10,000 and less than 20,000 population</td>
<td>20.00</td>
</tr>
<tr>
<td>20,000 population and over</td>
<td>50.00</td>
</tr>
</tbody>
</table>

SEC. 207. Franchise or privilege tax—telephone companies.

Every person, firm, or corporation, domestic or foreign, owning and/or operating a telephone business for the transmission of messages and/or conversations to, from, through, in, or across this State, shall, within thirty days after the first day of January, April, July, and October of each year, make a quarterly return, verified by the oath of the officer or agent making such return, to the Commissioner of Revenue, showing the total amount of gross earnings of such telephone company.
for the three months ending the last day of the month immediately preceding such return, and pay the license or privilege tax herein imposed at the time of making such return.

(a). An annual franchise or privilege tax of six per cent (6%), payable quarterly, on the gross earnings of such telephone company, is herein imposed for the privilege of engaging in such business within this State. Such gross earnings shall include all rentals, other similar charges, and all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of this State or not, in the proportion that the pole mileage of such company in the State bears to the pole mileage in another State through which the message is transmitted, deducting the tolls received from official business of the United States: "Provided, that such telephone companies whose records show their gross earnings within this State upon a basis other than the pole mileage proportion may, with the approval of the Commissioner of Revenue, make return of their gross earnings upon such other basis: "Provided further, where any city or town in this State has heretofore sold at public auction to the highest bidder the right, license and/or privilege of engaging in such business in such city or town, based upon a percentage of gross revenue of such telephone company, and is now collecting and receiving therefor a revenue or tax not exceeding one per cent of such revenues, the amount so paid by such operating company, upon being certified by the treasurer of such municipality to the Commissioner of Revenue, shall be from time to time credited by the Department of Revenue to such telephone company upon the tax imposed by the State under this section of this act.

(b). Any such person, firm, or corporation, domestic or foreign, who or which fails, neglects, or refuses to make the return, and/or pay the tax at the time provided for in this section shall pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars ($2.00) in any case, and shall be added to the tax, together with the interest accrued, and shall become an integral part of the tax.

(c). Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce.

(d). Counties, cities, and towns shall not levy any franchise, license, or privilege tax on the business taxed under this section.
UNITED STATES LEGISLATION

SEC. 208. Franchise or privilege tax—insurance companies.

Every person, firm, or corporation, domestic or foreign, which contracts on his, their, or its account to issue any policies for or agreements for life, fire, marine, surety, guaranty, fidelity, employers' liability, liability, credit, health, accident, livestock, plate glass, tornado, automobile, automatic sprinkler, burglary, steam boiler, and all other forms of insurance shall apply for and obtain from the Insurance Commissioner a State license for the privilege of engaging in such business within this State, and shall pay for such State license the following tax:

(1). The annual license or privilege tax, due and payable on or before the first day of April of each year, shall be for each such license issued to:

An insurance rate-making company or association $350.00
A life insurance company or association 250.00
A fire insurance company or association operating a separate or distinct plant of agencies 200.00
An accident or health insurance company or association 200.00
A marine insurance company or association 200.00
A fidelity or surety company or association 200.00
A plate glass insurance company or association 200.00
A boiler insurance company or association 200.00
A foreign mutual insurance company or association 200.00
A domestic farmers' mutual insurance company or association 10.00
A fraternal order 25.00
A bond, investment, dividend, guaranty, registry, title guaranty, credit, fidelity, liability, or debenture company or association 200.00

All other insurance companies or associations except domestic mutual burial associations 200.00

(a). When the paid-in capital stock and/or surplus of a life insurance company does not exceed one hundred thousand dollars ($100,000.00) the license tax levied in sub-section (1) shall be one-half the amount named.

(2). Any foreign mutual fire insurance company or association which insures only factories or mills or property connected with such factories or mills may be licensed to transact such business in this State by filing with the Insurance Commissioner a satisfactory statement of its financial condition and such other information as he may require; a copy of its charter; a certificate of compliance with the laws of its home State, and the appointment of the Insurance Commissioner of this State as its attorney or agent to accept service. For such license it shall pay to the Insurance Commissioner, on
or before the first day of April of each year, or before the
beginning of business in this State, an annual department
license fee of twenty-five dollars ($25.00) and an annual fee
of twenty dollars ($20.00) for filing its annual statement.

(3). Every such person, firm, or corporation, domestic or
foreign, engaged in the business hereinbefore described in
this section, shall by its general agent, president, or secretary,
within the first thirty days of January and July of each year,
file with the Insurance Commissioner of this State a full,
accurate, and correct report and statement, verified by the
oath of such general agent or president, secretary, or some
officer at the home or head office of the company or associ-
ation in this country, of the total gross premium receipts
derived from such insurance business from the residents of
this State, or on property located therein, during the pre-
ceding six months of the previous calendar year, and at the
time of making such report and statement shall, except as
hereinafter provided, pay to the Insurance Commissioner, in
addition to other license taxes imposed in this section, a
license or privilege tax for the privilege of engaging in such
business in this State, a license tax of two and one-half per
cent (2½%) upon the amount of such gross premium receipts,
with no deduction for dividends, whether returned in cash or
allowed in payment or reduction of premiums or for addi-
tional insurance, and without any deduction except for return
premiums or return assessments. The rate of tax on premiums
for liability under the Workmen's Compensation Act for all
insurance companies collecting such premiums shall be four
per cent (4%) on all premiums collected in this State on
such liability insurance, and a corresponding rate of tax shall
be collected from self-insurers: Provided, if any general agent
shall file with the Insurance Commissioner a sworn state-
ment showing that one-fifth of the entire assets of his company are
invested and are maintained in any of the following securi-
ties or property, to-wit: bonds of this State or any county,
city, town, or school district of this State, or in loans to citi-
zens or corporations or organizations of this State, then such
tax shall be three-fourths per centum of such gross premium
receipts: Provided, that the provisions herein as to tax and
premium receipts shall not apply to domestic farmers' mutual
fire insurance companies, nor to fraternal orders or societies
that do not operate for a profit and do not issue policies on
any persons except its members.

(4). Every special or district agent, manager or organizer,
general agent, local canvassing agent, resident or non-resident
adjuster, or non-resident broker, representing any company
referred to in this section, shall on or before the first day

Annual license
and filing fee.

Semi-annual
reports of insur-
ance companies
to Insurance
Commissioner.

To show gross
premium receipts
in State.

Additional tax of
2½% on such
receipts.

Tax on Workmen's
Compensation
insurance, 4% of
such receipts.

Also from
self-insurers.

Tax of ¾ of 1%
if 20% of assets
invested in certain
local securities.

Excepted
companies.

License tax on
agents.
of April of each year, apply for and obtain from the Insurance Commissioner a license for the privilege of engaging in such business in this State, and shall pay for such license for each company represented the following annual tax:

<table>
<thead>
<tr>
<th>Special or district agent, manager, or organizer (including seal)</th>
<th>$ 5.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Agent</td>
<td>6.00</td>
</tr>
<tr>
<td>Local or canvassing agent (including seal)</td>
<td>2.50</td>
</tr>
<tr>
<td>Resident fire insurance adjuster</td>
<td>2.00</td>
</tr>
<tr>
<td>Non-resident fire insurance adjuster</td>
<td>5.00</td>
</tr>
<tr>
<td>Non-resident broker</td>
<td>10.00</td>
</tr>
</tbody>
</table>

But any such company having assets invested and maintained in this State as provided in subsection three of this section shall pay the following license fees for:

| Special agent (including seal)                                | $2.50 |
| Local canvassing agent (including seal)                      | 1.00  |

Any person not licensed as an insurance agent on April first, one thousand nine hundred and thirty-three, and applying for license thereafter shall pay an examination fee of ten dollars ($10.00), to be paid to the Insurance Commissioner as other license fees and taxes. Provided, agents for domestic fire insurance companies operating in not more than two counties shall not be required to take an examination and pay the examination fee.

In the event a license issued under this subsection is lost or destroyed, the Insurance Commissioner, for a fee of fifty cents (50¢), may certify to its issuance, giving number, date and form, which may be used by the original party named thereon in lieu of the said original license. There shall be no charge for the seal affixed to such certificate of said license.

(5). Any person, firm, or corporation, domestic or foreign, exchanging reciprocal or inter-insurance contracts as provided herein, shall pay through their attorneys an annual license fee, due and payable on the first day of April of each year, of two hundred dollars ($200.00) and two and one-half percent (2½%) of the gross premium deposits, and also all other regular fees prescribed by law, to be reported, assessed, and paid as other gross premium taxes provided for in this section: Provided, the tax on Workmen's Compensation Insurance premiums shall be the same as that fixed in subsection three (3) of this act.

(6). Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee, other than ad valorem taxes, upon any insurance company or association paying the tax levied in
this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner. Subsidiary corporations of parent companies domesticated and operating in this State and paying the tax levied in this section, if all of the capital stock of such subsidiary companies (except directors' qualifying shares) is owned by the parent company, and if the business of such subsidiary company is limited to the liquidation or salvaging of liability or loss of parent company in connection with loans made or guaranteed or used as collateral for bonds guaranteed by the parent company, shall be included within the exemption herein provided, if said parent companies shall pay franchise tax upon the book value of the capital stock of said subsidiary corporation equal to $1.50 per thousand dollars of said book value.

SEC. 209. Obsolete.

SEC. 210. Franchise tax—domestic corporations.

Every domestic corporation, except as otherwise provided in this article or schedule, doing business for a profit and organized under the laws of this State as of April 1, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate, and complete report and statement, verified by the oath of the president, vice-president, secretary or general manager, containing the following facts and information as shown by the books and records of the corporation as of the close of its last calendar or fiscal year:

(1). Report to contain:

(a). Name of corporation.

(b). Location of its principal office.

(c). Name of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each, and, if requested by the Commissioner of Revenue, the name and postoffice address of each stockholder, with the number of shares owned by each.

(d). Date of the annual election of officers.

(e). The amount of authorized capital stock, the number of shares and the par value of each share.

(f). The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits.

(g). The number of shares of capital stock as to classes, issued and outstanding, and the par value of each share, and if no par value, then the book value.

(h). The nature and kind of business in which engaged, and its place or places of business.
(i). A comparative balance sheet, as at the beginning and close of the last calendar or fiscal year.

(j). Such other and further information as may be required by the Commissioner of Revenue.

(2). Upon the filing of the report and statement provided for in this section the Commissioner of Revenue shall, on or before the first day of August of each year, or as soon thereafter as practicable, determine the amount of the issued and outstanding capital stock, surplus, and the undivided profits as shown by the report of each such domestic corporation, which in no case shall be less than the assessed value of all the property of such domestic corporation in this State for the year in which report and statement is made: Provided, that if the capital used or invested in the business or enterprise of said corporation includes borrowed capital in excess of the capital stock, surplus and undivided profits of such corporation, such excess of borrowed capital shall be added to the capital stock, surplus and undivided profits as a part thereof as the basis for computing the franchise tax under this section and determining the extent of the use of its franchise in this State. Provided further, that in determining borrowed capital excess the average borrowed capital and capital stock, surplus and undivided profits shall be used. After ascertaining and determining the amount of the capital stock, surplus, and undivided profits, as herein provided, the Commissioner of Revenue shall levy and assess a franchise tax for the privilege of carrying on, doing business, and/or the continuance of its charter within the State, on each and every such corporation at the rate of one dollar and fifty cents ($1.50) for each one thousand dollars ($1,000.00) of the determined amount of its capital stock, surplus, and undivided profits; and such tax shall not be less than ten dollars ($10.00) in any case, and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

(3). Counties, cities, and towns shall not levy a franchise tax on the corporations taxed under this section.

SEC. 211. Franchise tax—foreign corporations.

Every foreign corporation doing business in this State and owning or using any part or all of its capital or plant in this State as of April 1, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate,
and complete report and statement, verified by the oath of the president, vice-president, secretary, treasurer, superintendent, or managing agent in this State, containing the following facts and information as shown by the books and records of the corporation as of the close of its last calendar or fiscal year:

(1). Report to contain:

(a). Name of the corporation and under the laws of what State or county organized.

(b). Location of principal office.

(c). Names of the president, secretary, treasurer, and members of the board of directors, with the postoffice address of each.

(d). Date of the annual election of officers.

(e). Amount of authorized capital stock, number of shares in which divided, and the par value of each share.

(f). The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits.

(g). Number of shares of capital stock, as to classes, issued and outstanding, the par value of each share, and if no par value, then the book value.

(h). The nature and kind of business in which the company is engaged and its place or places of business, both within and without the State.

(i). The name and location of its office or offices in this State, and the names and addresses of the officers or agents of the corporation in charge of its business in this State.

(j). The value of all the real estate and tangible personal property, owned and used by the corporation within and without the State, and where located; and the value of all such property, owned and used by the corporation within the State, and where located.

(k). The gross earnings of the corporation within and without the State for the last fiscal year ended prior to the first day of April of the then current year.

(l). The gross earnings of the corporation within the State for the last fiscal year ended prior to the first day of April of the then current year.

(m). If the principal business of a company in this State is manufacturing or any form of collecting, assembling, or processing goods and materials within this State, the report shall show the cost of manufacturing, collecting, assembling, or processing within this State during the previous calendar year and the total cost of manufacturing, collecting, assembling, or processing within and without the State during the previous calendar year, the cost of
manufacturing within and without the State to be determined in accordance with the rules set out in section three hundred eleven (311) of this act.

(n). If the principal business of a company in this State is the sale, distributing, dealing in, or use of tangible personal property within this State, the report shall show the total sales made through or by offices, agencies, or branches located in North Carolina during the previous calendar year and the total sales of such corporation during the previous calendar year.

(o). If a company deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State.

(p). Comparative balance sheet as at the beginning and close of the last calendar or fiscal year.

(q). Such other and further information as may be required by the Commissioner of Revenue.

(2). Franchise tax assessed.

Upon the filing of the report and statement required in this section the Commissioner of Revenue, from the facts so reported and any other facts within his knowledge, shall, on or before the first day of August of each year or as soon thereafter as practicable, fix and determine the amount of the issued and outstanding capital stock, surplus and undivided profits of each such foreign corporation, as shown by the books of such corporation, less the book value of good will, including brands, except such brands as have been purchased by the corporation: Provided, that if the capital used or invested in the business or enterprise of said corporation includes borrowed capital in excess of the capital stock, surplus and undivided profits of such corporation, such excess of borrowed capital shall be added to the capital stock, surplus undivided profits as a part thereof as the basis for computing the franchise tax under this section and determining the extent of the use of its franchise in this State: Provided further, that in determining borrowed capital excess the average borrowed capital and capital stock, surplus and undivided profits shall be used.

After so ascertaining and so determining the amount of the capital stock, surplus, and undivided profits, as prescribed in this section, the Commissioner of Revenue shall allocate to the business of each such foreign corporation doing business in this State a proportion of the total capital stock, surplus and undivided profits of each such foreign corporation in accordance with the general rules set out in section three hundred eleven (311) of this act.
as the basis for allocating the proportion of the total net income of each such foreign corporation taxable as income earned in this State. The proportion of the total capital, surplus and undivided profits of each such foreign corporation allocated in accordance with the general rules of allocation set out in section three hundred eleven (311) shall be deemed to be the proportion of the total capital stock, surplus and undivided profits of each such foreign corporation used in connection with its business in this State and liable for an annual franchise tax under this section. After determining the amount of the capital, surplus and undivided profits of each such foreign corporation allocated for franchise tax under this section, the Commissioner of Revenue shall annually levy and assess, for the privilege of exercising its franchise, doing business and continuing business within this State, a franchise tax at the rate of one dollar and fifty cents ($1.50) for each one thousand dollars ($1,000.00) of the amount of capital stock, surplus and undivided profits so allocated to the business of each such foreign corporation in this State. The proportion of capital stock, surplus and undivided profits allocated for franchise taxation under this section shall in no case be less than the total assessed value of real and personal property in this State of each such foreign corporation. The tax imposed in this section shall in no case be less than ten dollars ($10.00), and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

(3). Counties, cities, and towns shall not levy a franchise tax on the corporation taxed under this section.

SEC. 212. Notice of franchise tax assessed.

After fixing and determining the amount of the issued and outstanding capital stock, surplus, and undivided profits of a domestic corporation, and the proportion of the issued and outstanding capital stock, surplus, and undivided profits of a foreign corporation, as prescribed in sections two hundred ten (210) and two hundred eleven (211) of this article or schedule, the Commissioner of Revenue shall notify such corporation of the amount fixed and determined by him as a basis for the franchise tax, which such corporation may, at any time within ten days after such notice, apply to the Commissioner of Revenue for a review and reassessment who shall hear such evidence as may be offered and make such findings as the case may demand.
Sec. 213. Corporations not mentioned.

None of the provisions in section two hundred and ten (210) and two hundred and eleven (211) of this article or schedule shall apply to fraternal, benevolent, and educational associations not operating for a profit; nor to banking and insurance companies. The provisions of sections two hundred ten (210) and two hundred eleven (211) shall apply to railroads, electric light, power, street railway, gas, water, Pullman, sleeping and dining car, express, telegraph, telephone, motor bus and truck corporations to the extent, and only to the extent, that the franchise tax levied in sections two hundred ten (210) and two hundred eleven (211) exceed the franchise taxes levied in other sections of this act.

Sec. 214. Penalty for nonpayment.

Any person, firm, or corporation, domestic or foreign, failing to pay the license, privilege, or franchise tax levied and assessed under this article or schedule when due and payable shall, in addition to all other penalties prescribed in this act, pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars ($2.00) in any case, and shall be added to the tax, together with the interest accrued, and shall become an integral part of the tax: Provided, that if notice of the amount of the tax has not been mailed by the Commissioner of Revenue on or before the fifteenth day of September, then such penalty shall not attach until thirty days from the date of such notice.

Sec. 215. Franchise or privilege taxes; when payable.

(a). Every corporation, domestic or foreign, from which a report is required by law to be made to the Commissioner of Revenue, shall, unless otherwise provided, pay to said Commissioner annually the franchise tax imposed by sections two hundred and ten (210) and two hundred and eleven (211) of this act.

(b). It shall be the duty of the Commissioner of Revenue to mail every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this and other sections of this act as relates to penalties for failure to pay said taxes.

(c). It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue on or before the first day of October of each year, or if the notice of the amount
of such taxes has not been mailed as required in subsection (b) of this section on or before the fifteenth day of September, then within thirty days from the date of such notice.

(d). If the said tax is not paid by the first day of January next following, the Commissioner of Revenue shall thereupon certify the same, with the additional tax and interest provided in section two hundred and fourteen (214) added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is provided for in the Machinery Act for the collection of other taxes; and such sheriff or tax collector shall at once proceed to collect the tax, taxes, penalties, interest and costs by levy, advertisement and sale, in the same manner as provided by law for the collection of other taxes, and shall be allowed the same fees for collecting, levying, advertising and selling as provided by law for the collection of other taxes. Where such sheriff or tax collector, after due diligence, is unable to collect the tax, taxes, penalties, interest and costs, he shall return the same promptly to the Commissioner of Revenue uncollected. The provisions of this section shall apply to any taxes payable to the Commissioner of Revenue that are due and unpaid.

(e). Individual stockholders in any corporation, joint stock association, limited partnership, or company paying a tax on its entire capital stock shall not be required to list or pay ad valorem tax on the shares of stock owned by them.

(f). Corporations in the State legally holding shares of stock in other corporations, upon which the tax has been paid to this State by the corporation issuing the same, shall not be required to list or pay an ad valorem tax on said shares of stock.

(g). No individual stockholder of shares of stock in any foreign corporation who has complied with section three hundred eleven and one-half (311-½) of this act by paying a tax of six per cent on the income received from such shares of stock shall be required to list or pay any ad valorem tax on any share of its capital stock in this State, and the situs of such shares of stock in foreign corporations owned by residents of this State who have complied with section three hundred eleven and one-half (311-½) of this act for the purposes of this act is hereby declared to be at the
place where such corporation undertakes and carries on its principal business. The situs of shares of stock in any foreign corporation owned by residents of this State who fail to comply with the provisions of section three hundred eleven and one-half (311-1/2) of this act is hereby declared to be the place of residence of such shareholders resident in this State. If any such resident shareholders of stock in foreign corporations shall fail or refuse to comply with the provisions of section three hundred eleven and one-half (311-1/2) of this act, it shall be the duty of the Commissioner of Revenue to certify to the board of commissioners of the county or of the county and city where such shareholder resides, the amount and value of such shares of stock, the company or companies in which such shares of stock are held, and upon such certification it shall be the duty of the board of commissioners of such county, or of such county and city, to enter the value of such shares of stock on the tax books of the county, or of the county and city, and to compute against the value of such shares of stock the rates of taxation levied by such county or county and city, and the taxes so computed shall become a lien upon any property owned by such shareholder and subject to all the legal remedies provided for collection of other property taxes.

216. Additional taxes.

If the Commissioner of Revenue discovers from the examination of the return, or otherwise, that franchise or privilege tax of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, give notice, in writing, to the taxpayer of such deficiency. Any taxpayer feeling aggrieved by such proposed assessment shall be entitled to a hearing before the Commissioner of Revenue, if within thirty days after giving notice of such proposed assessment he shall apply for such hearing in writing, explaining in detail his objections to same. If no request for such hearing is made such proposed assessment shall be final and conclusive. If the request for hearing is made, the taxpayer shall be heard by the Commissioner of Revenue, and after such hearing the Commissioner of Revenue shall render his decision. The taxpayer shall be advised of his decision by registered mail, and such amount shall be due within ten days after notice is given. The provision of this act with respect to revision and appeal shall apply to the tax so assessed. The limitation of three years to the assessment of such tax or additional tax shall not apply to the assessment of additional taxes upon fraudulent return.
ARTICLE IV
SCHEDULE D—INCOME TAX
SHORT TITLE AND DEFINITIONS

SEC. 300. Short title.
This act shall be known and may be cited as the income tax act of one thousand nine hundred and thirty-three.

SEC. 301. Purpose.
The general purpose of this act is to impose a tax for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and thirty-three in excess of exemptions herein set out, collectible in the year one thousand nine hundred and thirty-four and annually thereafter:

(a). Of every resident of the State.
(b). Of every domestic corporation.
(c). Of every foreign corporation and of every non-resident individual having a business or agency in this State, in proportion to the net income of such business or agency.
(d). The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

SEC. 302. Definitions.
For the purpose of this act, and unless otherwise required by the context:
1. The word “taxpayer” includes any individual, corporation, or fiduciary subject to the tax imposed by this act.
2. The word “individual” means a natural person.
3. The word “fiduciary” means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate, or trust.
4. The word “person” includes individuals, fiduciaries, partnerships.
5. The word “corporations” includes joint stock companies or associations and insurance companies.
6. The words “domestic corporation” means any corporation organized under the laws of this State.
7. The words “foreign corporation” mean any corporation other than a domestic corporation.
8. The words “tax year” mean the calendar year in which the tax is payable.
9. The words “income year” mean the calendar year or the fiscal year upon the basis of which the net income is
computed under this act; if no fiscal year has been established, they mean the calendar year.

10. The words "fiscal year" mean an income year, ending on the last day of any month other than December.

11. The word "paid," for the purposes of the deductions under this act, means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred," and "incurred" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received," for the purpose of the computation of the net income under this act, means "received or accrued," and words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act.

12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year.

13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.

**IMPOSITION OF TAX**

**SEC. 310. Individuals.**

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within the State of every non-resident having a business or agency in this State, computed at the following rates, after deducting the exemptions provided in this act:

- On the excess over the amount legally exempted, up to two thousand dollars, three per cent.
- On the excess above two thousand dollars, and up to four thousand dollars, four per cent.
- On the excess above four thousand dollars, and up to six thousand dollars, five per cent.
- On the excess over six thousand dollars, six per cent.

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<td>First $2,000</td>
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<td>To $4,000</td>
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<td>To $6,000</td>
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<td>Over $6,000</td>
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**Fiscal year.**

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**Paid or accrued.**

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**Foreign country.**

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**United States.**

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I. Domestic Corporations.

Every corporation organized under the laws of this State shall pay annually an income tax equivalent to six per cent on the entire net income, as herein defined, received by such corporation during the income year.

II. Foreign Corporations.

Every foreign corporation doing business in this State shall pay annually an income tax equivalent to six per cent of a proportion of its entire net income, to be determined according to the following rules:

(1). If the principal business of a company in this State is manufacturing, or if it is any form of collecting, assembling, or processing goods and materials within this State, the entire net income of such corporation shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

(a). The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such corporation in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

(b). The ratio of the total cost of manufacturing, collecting, assembling, or processing within this State during the income year to the total cost of manufacturing, collecting, assembling, or processing within and without the State. The term "cost of manufacturing, collecting, assembling, or processing within and without this State" as used herein shall be interpreted in a manner to conform as nearly as may be to the best accounting practice in the trade or business. Unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis, this term shall be generally interpreted to include as elements of cost within and without this State the following:

(c). The total cost of all goods, materials and supplies used in manufacturing, assembling, or processing, regardless of where purchased.

(d). The total wages and salaries paid or incurred during the income year in such manufacturing, assembling, or processing activities.

(e). The total overhead or manufacturing burden properly assignable according to good accounting practice to such manufacturing, assembling, or processing activities.
"Fair cash value" defined.

(f). The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.

"Tangible personal property" defined.

(g). The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.

"Manufacturing" defined.

(h). The word "manufacturing" shall be taken to mean mining and all processes of fabricating or of curing raw materials.

Ratio of income of distributors apportioned to State.

(2). If the principal business of a company in this State is selling, distributing, dealing in or use of tangible personal property within this State, the entire net income of such company shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

(a). The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deduction on account of encumbrances thereon.

Encumbrances not deductible.

(b). The ratio of the total sales made through or by offices, agencies, or branches located in North Carolina during the income year to the total sales made everywhere during said income year.

Ratio of total sales to those in State.

(c). The word "sales" as used in this section shall be taken to mean sale or rental of real estate and sale or rental of tangible properties.

"Sales" defined.

(d). The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.

"Fair cash value" defined.

(e). The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.

"Tangible personal property" defined.
(f). Foreign insurance companies doing business in this State and returning premium receipts to the Insurance Commissioner, and paying the tax upon such premium receipts as provided in section two hundred and eight of this act, shall be exempt from this tax.

(3). If a company deriving profits principally from sources other than holding or sale of tangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State.

(a). The words "gross receipts" as used in this section shall be taken to mean and include the entire receipts for business done by such company.

SEC. 311 1/2. Income from stock in foreign corporations.

Income from stock in foreign corporations, either in cash or stock dividends, received by individuals, fiduciaries, partnerships, or corporations, resident in this State, or by a non-resident fiduciary if held for a resident of this State, as a condition of exemption of such shares of stock from ad valorem taxation, conditionally provided in section two hundred and fifteen (215) (g) of this act, shall be subject to a tax of six per cent, without exemption or deduction for any cause, except as provided in this section, and upon failure to report such income and pay the tax herein imposed the holder of such shares of stock shall be liable for the ad valorem tax on such stock at the place of residence of the owner. Every individual, fiduciary, partnership, or corporation owning such shares of stock, and receiving dividends from same, shall report such income to the Commissioner of Revenue, at the times required by this act for reporting other income, and in a separate schedule on the income tax blanks to be provided by the Commissioner of Revenue for that purpose, and shall pay the tax herein imposed at the same time and in the same way as tax upon other income is payable. With respect to foreign corporations domesticated in North Carolina, and paying a tax in this State on a proportionate part of their total income, the holder of shares of stock in such corporations shall be entitled to deduct from the total dividends received an amount equalling the percentage of the corporation's income on which it paid an income tax to the State of North Carolina for the year in which said dividends are received by the taxpayer.

SEC. 312. Railroads and public-service corporations.

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph

Exemption of insurance companies paying premium tax.

Ratio of companies dealing in intangibles.

"Gross receipts" defined.

Income from foreign stocks.

Subject to income tax of 6%.

Failure to report and pay tax subjects stock to ad valorem tax.

Reports to Commissioner.

Credit allowed for corporation's income taxed in State.

Railroads and public-service corporations.

Basis of determining net income is standard classification of accounting.
business, or other form of public service, when such company is required by the Interstate Commerce Commission to keep records according to its standard classification of accounting, shall be the "net revenue from operations" of such corporation as shown by their records, kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State, their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business, and deducting from their gross "operating revenue" the proportionate average of "operating expenses" or "operating ratio" for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts:

Provided, that if the standard classification of operating expenses prescribed by the Interstate Commission for railroad differs from the standard classification of operating expenses prescribed by the Interstate Commission for other public-service corporations, such other public-service corporations shall be entitled to the same operating expenses as prescribed for railroads. From the net operating income thus ascertained shall be deducted "uncollectible revenue" and taxes paid in this State for the income year other than income taxes, and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

For the purposes of this section the words "interstate business" shall mean, as to transportation companies, operating revenue earned within the State by reason of the interstate transportation of persons or property into, out of, or through this State, and as to transmission companies the interstate transmission of messages into, out of, or through this State.
The words "equal mileage proportion within this State" shall mean the proportion of revenue received by the company operating in this State from interstate business as defined in the preceding paragraph, which the distance of movement over lines in this State bears to the total distance of movement over lines of the company receiving such revenue. If the Commissioner of Revenue shall find, with respect to any particular company, that its accounting records are not kept so as to reflect with exact accuracy such division of revenue by State lines as to each transaction involving interstate revenue, the Commissioner of Revenue may adopt such regulations, based upon averages, as will approximate with reasonable accuracy the proportion of interstate revenue actually earned upon lines in this State.

The words "proportionate average of 'operating expenses' or 'operating ratio'" shall mean the proportion of gross revenue of a company, on its whole business absorbed in operating expenses, as defined in the Interstate Commerce Commission classification of accounts.

In determining the taxable income of a railroad company operating two or more lines of railroad not physically connected, and when one of such railroad lines is located wholly within this State, the actual earnings and expenses of such line in this State, in so far as they may be severable shall be used in determining net income taxable in this State.

All other public-service corporations shall file under section three hundred and eleven of this article.

SEC. 313. Taxable year.

The tax imposed by this article shall be levied, collected, and paid in the year one thousand nine hundred and thirty-four and with respect to the net income received during the calendar year of one thousand nine hundred and thirty-three, and annually thereafter.

SEC. 314. Conditional and other exemptions.

The following organizations shall be exempt from taxation under this act:

1. Fraternal beneficiary societies, orders or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association, or their dependents.

2. Building and loan associations and cooperative banks without capital stock, organized and operated for mutual purposes and without profit.
Cemetery, religious, charitable and other corporations.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Business leagues, etc.

4. Business leagues, chambers of commerce, or boards of trade not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Civic organizations.

5. Civic leagues or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

Pleasure clubs.

6. Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earning of which inures to the benefit of any private stockholder or member.

Mutual insurance companies.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or coöperative telephone companies, or like organizations of a purely local character the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting expenses.

Coöperative associations.

8. Farmers', fruit growers', or like organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of product furnished by them.

SEC. 315. Fiduciaries.

The tax imposed by this act shall be imposed upon resident fiduciaries and upon non-resident fiduciaries having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected, and paid annually, with respect to:

(a). That part of the net income of estates or trusts which has not become distributable during the income year.

(b). The net income received during the income year by deceased individuals who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

(c). The entire net income of resident, insolvent, or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

(d). The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.
SEC. 316. Net income defined.

The words "net income" mean the gross income of a taxpayer, less the deductions allowed by this act.

SEC. 317. Gross income defined.

1. The words "gross income" mean the income of a taxpayer derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property, also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever and in whatever form paid. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period. The term "gross income" as used in this act shall include the salaries of all constitutional State officials taking office after the date of the enactment of this act, by election, reelection or appointment, and all acts fixing the compensation of such constitutional State officials are hereby amended accordingly.

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act, but shall be reported in such form and manner as may be prescribed by the Commissioner of Revenue:

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to beneficiaries or to the estate of the insured.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contracts or upon surrender of the contract.

(c) The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or of a political subdivision thereof.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compen-
sation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

(g). In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above, (a) the net addition required by law to be made within the taxable year to reserve funds, including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State, pursuant to the law, as additions to guarantee or reserve funds for benefit of policyholders, and (b) the sums paid within the taxable year on policy and annuity contracts to policyholders.

SEC. 318. Basis of return of net income.

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if in any case such method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income, but shall follow as nearly as practicable the Federal practice, unless contrary to the context and intent of this act. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December, and the books of such taxpayer are kept accordingly, may, with the approval of the Commissioner of Revenue and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year in lieu of that of the calendar year.

2. A taxpayer may, with the approval of the Commissioner of Revenue, and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: Provided, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust, or fiduciary re-
lation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution), ratable in proportion to their respective interest.

SEC. 319. Determination of gain or loss.

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be, in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price of the value of such property as of that date, and in all other cases the cost thereof: Provided, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs or market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

SEC. 320. Exchanges of property.

1. When property is exchanged for other property of like kind, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

3. When, in connection with the reorganization, merger, or consolidation of a corporation, a taxpayer receives in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

SEC. 321. Inventory.

Whenever, in the opinion of the Commissioner of Revenue, it is necessary, in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner of Revenue may prescribe, conforms as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.
SEC. 322. Deductions.

In computing net incomes there shall be allowed as deductions the following items: Provided, that taxpayers receiving income not taxed under this act shall be allowed to deduct only that proportion of the deductions as the taxable income relates to the total income from all sources:

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:
   (a). As to individuals, reasonable wages of employees for services rendered in producing such income.
   (b). As to partnerships, reasonable wages of employees and a reasonable allowance for co-partners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the co-partner receiving same.
   (c). As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade of property to which the taxpayer has not taken or is not taking title, or in which he has no equity.

3. Unearned discount and all interest paid during the income year on indebtedness, except interest on obligations contracted for the purchase of non-taxable securities: Provided, that deduction for interest by corporations other than banks and installment paper dealers engaged in the business of dealing in, buying and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon personal property located in this State to secure payment of such obligations, shall not exceed six per cent (6%) of the sum equal to the average of the outstanding capital stock and earned or paid-in surplus of the corporation during the income year. Dividends on preferred stock shall not be deducted as interest.

4. Taxes paid or accrued during the income year, except Federal and State income taxes, taxes levied under section 311 1/2 of this act, inheritance and estate taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed. No deduction shall be allowed under this section for gasoline tax, automobile license or registration fee by individuals not engaged in trade or business.

5. Dividends from stock in any corporation the income of which shall have been assessed, and the tax on such income paid by the corporation under the provisions of this act: Provided, that when only part of the income of any corporation shall have been assessed under this act, only a corresponding
part of the dividends received therefrom shall be deducted.

6. Losses actually sustained during the income year of property used in trade or business or of property not connected with trade or business, if arising from fire, storm, shipwreck, or other casualties or theft and if not compensated for by insurance or otherwise. No deduction shall be allowed under this subsection for losses arising from personal loans or endorsements or other transactions of a personal nature not entered into for profit. A taxpayer shall be allowed to deduct losses in connection with the sale of securities only to the extent of the security gains during the income year, unless such losses resulted from the sale of stocks or bonds held by the taxpayer for a period of not less than two years prior to the sale of such stocks or bonds.

7. Debts ascertained to be worthless and actually charged off within the income year, if the amount has previously been included in gross income in a return under this act.

8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion: Provided, that in computing deductions allowed under this section the basis shall be as follows:

(1). Property acquired prior to January first, one thousand nine hundred and twenty-one:

(a). With respect to property acquired on or before January first, one thousand nine hundred and sixteen; depreciated cost at January first, one thousand nine hundred and sixteen, as adjusted by the United States Internal Revenue Department as of that date, shall be the maximum value, subject to depreciation under this act, from and after January first, one thousand nine hundred and twenty-one.

(b). With respect to property acquired subsequent to January first, one thousand nine hundred and sixteen, and prior to January first, one thousand nine hundred and twenty-one, the original cost, plus additions and improvements, shall be the maximum value, subject to depreciation under this act, from and after January first, one thousand nine hundred and twenty-one.

(2). Property acquired subsequent to January first, one thousand nine hundred and twenty-one:

(a). With respect to property acquired subsequent to January first, one thousand nine hundred and twenty-one, basis shall be cost, plus additions and improvements.

In the case of mines, oil and gas wells, and other natural deposits, the cost of development not otherwise deducted will be allowed as depletion, and in the case of leases, the deduc-
tions allowed may be equitably apportioned between the lessor and the lessee.

9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income, as computed without the benefit of this subdivision.

10. Resident individuals and domestic corporations having an established business in another State, or investment in property in another State, may deduct the net income from such business or investment if such business or investment is in a state that levies a tax upon such net income. The deduction herein authorized shall in no case operate to reduce the taxable income in this State below the income actually earned in this State or properly allocable as income earned in this State. Nor shall the deduction in any way relate to income received by individuals or domestic corporations from personal services or income from mortgages, stocks, bonds, securities and deposits.

11. In the case of a non-resident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

SEC. 323. *Items not deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

(a). Personal, living, or family expenses.

(b). Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

(c). Any amount expended in restoring property for which an allowance is or has been made.

(d). Premiums paid on any life insurance policy.

(e). Contributions or gifts made by corporations.

SEC. 324. *Exemptions.*

1. There shall be deducted from the net income the following exemptions:

(a). In the case of a single individual, a personal exemption of one thousand dollars.
(b). In the case of a married man with a wife living with him, two thousand dollars or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

(c). In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars.

(d). Two hundred dollars ($200.00) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(e). In the case of a fiduciary, if taxable under clause (a) of paragraph one of section three hundred and fifteen, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph, an exemption of one thousand dollars: Provided, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph, the same exemptions to which the beneficiary would be entitled.

(f). A married woman having a separate and independent income, one thousand dollars ($1,000.00).

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a non-resident having a business or agency in this State unless the entire income of such resident or non-resident individual is shown in the return of such resident or non-resident; and if the entire income is so shown, the exemption shall be prorated in the proportion of the income in this State to the total income.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: Provided, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 325. Credit for taxes in case of taxpayers other than residents of the State.

Whenever a taxpayer other than a resident of the State has become liable to income tax to the State or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state...
or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: Provided, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws, or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

SEC. 326. Returns.

1. Every resident or non-resident having a net income during the income year taxable in this State of one thousand dollars ($1,000.00) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars ($2,000.00) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

4. The return of an individual who, while living, received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and that the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.
5. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price-fixing, charges for service, or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

6. When any corporation liable to taxation under this act conducts its business in such a manner as either directly or indirectly to benefit the members or stockholders thereof or any person interested in such business by selling its products or the goods or commodities in which it deals at less than the fair price which might be obtained therefor, or where a corporation, a substantial portion of whose capital stock is owned either directly or indirectly by another corporation, acquires and disposes of the products of the corporation so owning a substantial portion of its stock in such manner as to create a loss or improper net income for either of said corporations, or where a corporation, owning directly or indirectly a substantial portion of the stock of another corporation, acquires and disposes of the products of the corporation of which it so owns a substantial portion of the stock, in such a manner as to create a loss or improper net income for either of said corporations, the Commissioner of Revenue may determine the amount of taxable income of either of any of such corporations for the calendar or fiscal year, having due regard to the reasonable profits, which but for such arrangement or understanding, might or could have been obtained, by the corporation or corporations liable to taxation under this act, from dealing in such products, goods or commodities.

Sec. 327. Fiduciary returns.

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section three hundred and fifteen hereof, shall make a return under oath for the individual, estate, or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

2. The return made by a fiduciary shall state specifically the items of gross income and the deductions and exemptions
allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the Commissioner may prescribe, a return may be made by one or two or more joint fiduciaries.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

Sec. 328. Information at the source.

1. Every individual, partnership, corporation, joint-stock company or association, or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the State or of any political sub-division of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits, and incomes amounting to one thousand dollars or over, paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

3. Every fiduciary shall make, under oath, a return for the individual, estate, or trust for whom or for which he acts if the net income thereof, distributed or distributable to beneficiaries during the year, is one thousand dollars or over, in which case the fiduciary shall set forth in such return the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each, and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one or two or more joint fiduciaries.

4. Every corporation doing business or having a place of business in this State shall file with the Commissioner of Revenue on such form and in such manner as he may pre-
scribe the names and addresses of all taxpayers, residents of North Carolina, to whom dividends have been paid and the amount of such dividends during the income year.

Sec. 329. Time and place of filing returns.

Returns shall be in such form as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office, or at any branch office which he may establish, on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State, and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Sec. 330. Blank forms to be kept on file with Register of Deeds and Deputy Commissioners.

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or deputy commissioner of revenue in each county a supply of blank forms for distribution.

Sec. 331. Failure to file returns; supplementary returns.

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return or otherwise the Commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him under oath of the taxpayer, and to be added to or deducted from the original return. Such supple-
mentary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Commissioner may proceed under the provisions of section three hundred and thirty-four of this act, whether or not he requires a return or a supplementary return under this section.

COLLECTION AND ENFORCEMENT OF TAX

SEC. 332. Time and place of payment of tax.

(1). The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the amount of the tax exceeds one hundred dollars ($100.00), payment may be made in two installments: One-half on the date the return is filed, one-half on or before September fifteenth following, with interest on the deferred payment at the rate of six per cent per annum.

(2). If the time for filing the return be extended, interest at the rate of six per cent per annum, from the time when the return was originally required to be filed to the time of payment, shall be added and paid.

(3). The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe; but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties the same as if such check had not been tendered.

SEC. 333. Examination of returns.

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine and compute the tax, and the amount so computed by the Commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within thirty days after notice of the amount shall be mailed by the Commissioner, and any overpayment of tax shall be returned within thirty days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.
3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and, in addition, interest at the rate of six per cent per annum until paid.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per cent per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

SEC. 334. Corrections and changes.

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer, within thirty days after receipt of Internal Revenue Agent’s report or supplemental report reflecting the corrected net income shall make return under oath or affirmation to the Commissioner of Revenue of such corrected net income. The Commissioner shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected; and if there shall have been an overpayment of the tax the said Commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

SEC. 335. Additional taxes.

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, give notice in writing to the taxpayer of such deficiency. Any taxpayer feeling aggrieved by such proposed assessment shall be entitled to a hearing before the Commissioner of Revenue, if within thirty days after giving notice of such proposed assessment he shall apply for such hearing in writing, explaining in detail his objections to same. If no request for such hearing is so made, such pro-
posed assessment shall be final and conclusive. If the request for hearing is made, the taxpayer shall be heard by the Commissioner of Revenue, and after such hearing the Commissioner of Revenue shall render his decision. The taxpayer shall be advised of his decision by registered mail and such amount shall be due within ten days after notice is given. The provisions of this act with respect to revision and appeal shall apply to the tax so assessed. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns.

**Penalties.**

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed, until paid.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent per month or fraction thereof, from the time such return was required to be filed, until paid, but the additional tax shall not be less than five dollars ($5.00).

3. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.
4. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

5. If any taxpayer who has failed to file a return or has filed an incorrect or insufficient return, and has been notified by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner may, in his discretion, allow further time for the filing of a return in such case.

REVISION AND APPEAL

SEC. 340. Revision by Commissioner of Revenue.

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him at any time within three years from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner shall grant a hearing thereon, and if upon such hearing he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts, and adjust the computation of tax accordingly. The Commissioner shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

SEC. 341. Obsolete.
ARTICLE V

Schedule E

EMERGENCY REVENUE.—TO PROVIDE FOR THE DEFICIT IN OPERATING EXPENSES OF THE STATE GOVERNMENT AND PROTECT ITS CREDIT; TO PROVIDE A BALANCED BUDGET FOR THE ENSUING BIENNIAUM; TO PROVIDE ADDITIONAL TAX RELIEF THROUGH A UNIFORM STATE-WIDE PUBLIC SCHOOL SYSTEM WITHOUT ANY TAX ON PROPERTY.

Sec. 400. Short title.

This act shall be known and may be cited as the Emergency Revenue Act of one thousand nine hundred and thirty-three.

Sec. 401. Purpose.

The taxes levied in this article are additional and extraordinary taxes to meet a supreme emergency in shrinkage of the ordinary revenues of the State and as a further relief from property taxes to provide another form of revenue for the support of the public schools of the State in substitution for the taxes levied on property for this purpose. They are levied for the biennium of fiscal years beginning July 1, 1933, and ending June 30, 1935.

Additional taxes levied in this article upon wholesale distributors and upon the sale to persons in this State of merchandise that is manufactured, ground, blended, mixed, or fabricated by the vendor are at low rates moderated upon the understanding that such taxes will have to be absorbed as an expense of operation, or by corresponding reduction in property taxes.

The tax upon the retail sale of merchandise to persons in this State is levied as a license or privilege tax for engaging or continuing in the business of merchandising as defined in this act, but merchants may add to the price of merchandise the amount of the tax on the sale thereof, and when so added shall constitute a part of such price, shall be a debt from purchaser to merchant until paid, and shall be recoverable at law in the same manner as other debts. It is the purpose and intent of this act that the tax levied hereunder shall be added to the sales price of merchandise and thereby be passed on to the consumer instead of being absorbed by the merchant.

Any retail merchant who shall by any character of public advertisement offer to absorb the tax levied in this article upon the retail sale of merchandise, or in any manner, directly or indirectly, advertise that the tax herein imposed is not considered as an element in the price to the consumer, shall be guilty of a misdemeanor. The provisions of this section
are deemed necessary to prevent fraud and unfair trade practices, but it is the intent of the General Assembly that if one or both of such provisions be held unconstitutional and void, that such invalid provision or provisions be considered separable and that the balance of this act be given effect.

Agreements between competing merchants, or adoption of appropriate rules and regulations by associations of merchants, to provide uniform methods of adding the average equivalent of the tax to the sales price of merchandise, and which do not involve price-fixing agreements otherwise unlawful, are expressly authorized and shall be held not in violation of the anti-trust laws of this State. It shall be the duty of all public officials of the State, and specifically of the Commissioner of Revenue, to co-operate with the merchants of the State in formulating rules, regulations and practices to effectuate the purpose of this act as herein declared.

SEC. 402. Contingency.

If the Government of the United States shall, at any time during the biennium for which taxes are levied in this article, enact any form of sales or production tax distributable in whole or in part to the several states, the Governor and Council of State shall estimate the proportion of such tax distribution to this State, and shall by proclamation of the Governor abate a uniform percentage of all the taxes levied in this article equal in estimated revenue yield to the estimated proportion of yield of such Federal tax, and from and after the effective date of such proclamation the Commissioner of Revenue shall enforce and collect only the remaining percentage of taxes levied in this article.

SEC. 403. To insure and make certain a balanced budget.

The taxes levied in this act have been carefully estimated to yield a total sum of revenue for the next biennium equal to the total sum of appropriations estimated by the committee on appropriations to be necessary for the same period. Recognizing the value, under existing conditions particularly, of a fiscal policy that will carry its complete guarantee of a budget that will be balanced in actual fact during the next biennium, the responsibility is hereby vested in the Budget Bureau of estimating revenue yields and operating expenses at each quarterly period during the next biennium, in the light of experience and conditions, including the interest on all outstanding obligations of the State, and the payment of all maturing obligations, and if it shall at any time appear that the total of such expenses of the State are exceeding
the revenue yields of all taxes levied by the State, including collectible taxes maturing and uncollected within a given period, it shall in that event be the duty of the Governor as Director of the Budget, with the advice of the Budget Commission:

(a). To reduce by equal and pro rata percentage the compensation of every officer, agent, and employee of the State in such proportion as will maintain an even balance as between total revenue and total expenses, not inconsistent with the provisions and powers contained in the Executive Budget Act, Chapter 100 of the Public Laws of 1929; or

(b). If in the opinion of the Director of the Budget the responsibility herein vested should require a reduction of compensation in a sum and percentage that in his opinion would be injurious to the public welfare, that he exercise the constitutional prerogative of the Governor, with the advice of the Council of State, to convene an extra session of the General Assembly.

In consideration of the reduction of compensation of employees of State departments 38 per cent, of employees of educational, charitable, and correctional institutions, 32 per cent; school superintendents, 35 per cent, and school teachers, 30 per cent of the 1929 basis, in the appropriation bill enacted at this session of the General Assembly, and of the provisions of this act for further reductions if revenues are inadequate, it is further provided that if the revenues of the State, estimated in the manner herein provided, shall at any time during the next biennium be in excess of appropriations on the reduced basis, the Director of the Budget may in like manner increase the compensation of all employees of the State, giving consideration to the equities with respect to each group or class of employees, but the total compensation after such increases shall in no event exceed eighty per cent of the 1929 basis of compensation.

CONSUMERS’ TAX

Sec. 404. Definitions.

For the purposes of this article—

1. The word “person” shall mean any person, firm, partnership, association, or corporation.

2. The word “Commissioner” shall mean the Commissioner of Revenue of the State of North Carolina.

3. The word “merchant” shall include any individual, firm, or corporation, domestic or foreign, subject to the tax imposed by this article.
4. The words "wholesale merchant" shall mean every merchant who engages in the business of buying any articles of commerce and selling same to merchants for resale. The sale of any article of merchandise by any "wholesale merchant" to anyone other than a merchant for resale shall be taxable at the rate of tax provided in this article upon the retail sale of merchandise. In the interpretation of this act the sale of any articles of commerce by any wholesale merchant to any one not taxable under this act as a retail merchant, except as otherwise provided in this act, shall be taxable by the wholesale merchant at the rate of tax provided in this article upon the retail sales of merchandise.

5. Any person, firm, or corporation engaged in the business of selling mill machinery, mill machinery parts and accessories, or selling machinery and machinery parts and accessories for manufacturing industries and plants, and the sale of cotton and tobacco by others than producers to others for processing or manufacture, shall be considered a "wholesale merchant" for the purposes of this act to the extent of such sale of machinery parts and accessories and cotton and tobacco to manufacturers.

6. The words "retail merchants" shall mean every merchant who engages in the business of buying any articles of commerce and selling same at retail.

7. The word "retail" shall mean the sale of any articles of commerce in any quantity or quantities for any use or purpose on the part of the purchaser other than for resale.

8. The word "sale" shall mean any transfer of the ownership or title of tangible personal property to the consumer for use and not for purposes of resale, for a monetary consideration. Transactions whereby the title is ultimately to pass, and whether such transactions are called leases, conditional sales, or by any other name, and although possession is retained for security, shall be sales.

9. It is not the purpose of this section to impose a tax upon the business of producing, manufacturing, mixing, blending, or processing any articles of commerce, or upon the sale of such articles of commerce by anyone who engages in the business of producing, manufacturing, mixing, blending, or processing, but shall apply to anyone engaged in either of those businesses if and to the extent that articles of commerce are bought and sold in connection with such business in substantially the same form in which they are bought.

10. The words "gross sales" shall mean the sum total of all sales for a given month, quarter, or tax year, reckoned at the price at which such sales were made, whether for cash or on time, and if on time, the price charged on the books for
such sales, without allowance for cash discount, and shall be reported as sales with reference to the time of delivery to the purchaser, except as this provision is modified by Section 408 of this article. Accounts found to be worthless and actually charged off for income tax purposes may at corresponding periods be deducted from gross sales, insofar as they represent taxable sales made after July 1, 1933, and to be added to gross sales if afterwards collected.

11. When in the sale of a new article a second-hand or used article is taken in part payment, the sale of the new article shall be reported at the full gross sales price. The resale of second-hand or used articles, taken in part payment in the sale of new articles, or the resale of articles repossessed by the vendor, may be excluded from gross sales taxable under this act if separate record is kept of all such transactions in such manner as may be prescribed or approved by the Commissioner of Revenue.

12. The maximum tax that shall be imposed upon any single article of merchandise shall be ten dollars ($10.00), and as an additional means of enforcement of the payment of the tax herein levied the Department of Revenue shall not issue a license plate for any new motor vehicle until the tax levied for the sale of same under this act has been paid.

Sec. 405. Exemptions.

The taxes imposed in this article shall not apply to the sale of gasoline on which a sales tax is collected under another statute, or to the sale of commercial fertilizer on which an inspection tax is paid, nor to the sale of public school books, on the adopted list, and the selling price of which is fixed by law. The taxes imposed in this article shall not apply to the sales of products of farms, forests, or mines when such sales are made by the persons or members of their immediate families or by employees forming a part of the organization of persons who produce such products in the original state or condition of preparation for sale, but shall apply to the resale of such products. The exemption in this section shall not extend to manufacturers or producers who become merchants in the ordinary meaning of that term, and who maintain, separate from the place of production stores for the retail sale of merchandise, nor to the sale of their own products through such retail stores, nor shall it extend to the sale of their products through merchants acting as agents for the manufacturer, nor to the sale of products by peddlers.
No tax shall be imposed under this article upon the sale of any merchandise to the Federal Government or any of its agencies, or to the State of North Carolina or any of its subdivisions, including sales of merchandise to agencies of Federal, State or local governments for distribution in public welfare and relief work.

Conditional Exemptions:
In addition to the exemptions set out in this section there shall also be an exemption of sales by retail merchants, upon conditions hereinafter set out, of the following articles:
Flour, meal, meat, lard, milk, molasses, salt, sugar and coffee.
It is the intention that this exemption shall apply to these primary and essential articles of food as the words used are commonly understood.
Flour means wheat flour and does not include cereal products other than flour.
Meal means corn meal and not grits, flakes or other cereal products.
Meat includes fresh or cured meats of animals or fish other than shell fish but does not include any specialized products in cans, jars, boxes or cartons for the retail trade.
Lard is intended to include articles commonly understood by the use of this term, both from animal fat and vegetable substitutes, but does not include oleomargarine, butter, oils or other like products.
Molasses includes the product commonly understood by that name, and does not include cane, sugar, maple or other syrups.
Milk includes sweet and buttermilk, but does not include canned milk, evaporated milk or other milk products.
Sugar includes plain and granulated sugar as commonly understood and no other sugar products.
Coffee means plain, roasted or ground coffee as commonly understood, but not coffee substitutes.
The exemption of the articles of food herein enumerated is upon condition that the retail merchant shall keep accurate and separate records of invoices and sales of the exempted articles in such form and detail as may be prescribed by the Department of Revenue, and in any event in such manner that accurate reports may be separately made covering the sale of such conditionally exempted articles, and in such form as may be accurately and conveniently checked by the representatives of the Department of Revenue.
Unless records are kept in such manner as will accurately disclose separate accounting of sales of taxable and non-taxable merchandise the conditional exemptions herein made shall not be allowed, and it shall be the duty of the Commissioner...
to assess a tax upon the total gross sales, and if records are not kept showing total gross sales it shall be the duty of the Commissioner or agents to assess a tax upon an estimation of sales upon the best information obtainable.

**IMPOSITION OF TAX**

**Sec. 406. Must obtain license.**

If any person after the 30th day of June, 1933, shall engage or continue in any business for which a privilege tax is imposed by this article, such person shall apply for and obtain from the Commissioner, upon the payment of the sum of one dollar ($1.00), a license to engage in and to conduct such business for the current tax year, upon the condition that such person shall pay the tax accruing to the State of North Carolina under the provisions of this article; and he shall thereby be duly licensed to engage in and conduct such business. Said license shall be renewed annually and shall expire on the 30th day of June next succeeding the date of its issue. Additional tax shall be levied as follows:

**Wholesale merchants.**—Upon every wholesale merchant as defined in this article a tax of one twenty-fifth of one per cent (\(\frac{1}{25}\%\)) of gross sales of every such person, and the minimum tax for each six months' period shall be twelve dollars and fifty cents ($12.50).

**Retail merchants.**—Upon every retail merchant as defined in this article a tax of three per cent (3%) of total gross sales by every such person.

**Sec. 407. Taxes payable.**

The taxes levied in the preceding section, except the annual tax of one dollar ($1.00), shall be due and payable in monthly installments on or before the fifteenth day of the month next succeeding the month in which the tax accrues. The taxpayer shall on or before the fifteenth day of the month make out a return showing the amount of the tax for which he is liable for the preceding month, and shall mail the same, together with a remittance for the amount of the tax, to the Commissioner. Such monthly return shall be signed by the taxpayer or a duly authorized agent of the taxpayer, but need not be verified by oath.

**Sec. 408. Credit sales.**

Any person taxable under this act having cash and credit sales may report such cash and credit sales separately, and upon making application therefor may obtain from the Commissioner an extension of time for the payment of taxes due on such credit sales. Such extension shall be granted under
such rules and regulations as the Commissioner may prescribe. When such extension is granted, the taxpayer shall thereafter include in each monthly report all collections made during the month next preceding and shall pay taxes due thereon at the time of filing such report, but in no event shall the gross proceeds of credit sales be included in determining the measure of the tax to be paid until collection of such credit sales shall have been made.

SEC. 409. Quarterly returns.

When the total tax for which any person is liable under this act does not exceed ten dollars ($10.00) for any month, a quarterly return in lieu of the monthly return may be made on or before the fifteenth day of the month next succeeding the end of the quarter for which the tax is due.

SEC. 410. Annual returns.

When the total tax for which any person is liable under this act does not exceed the sum of ten dollars ($10.00) in any quarter year, such person shall not be required to make either monthly or quarterly return, but an annual return, and remittance shall be required under rules and regulations to be prescribed by the Commissioner, such annual return and remittance to be made on or before the thirtieth day of the month next succeeding the end of the tax year for which the tax is due.

SEC. 411. The monthly, quarterly, and annual returns required under this act shall be made upon forms to be prescribed by the Commissioner.

SEC. 412. The Commissioner for good cause may extend the time for making any return required under the provisions of this act, and may grant such additional time within which to make such return as the Commissioner may deem proper, but the time for filing any such return shall not be extended beyond the fifteenth day of the month next succeeding the regular due date of such return.

SEC. 413. Annual returns.

On or before thirty days after the end of the tax year each person liable for the payment of the privilege tax under this article shall make a return showing gross proceeds of sales or gross income of business and compute the amount of tax chargeable against such person in accordance with the provisions of this act, and deduct the amount of monthly or quarterly payments (as hereinbefore provided), if any, and transmit with his report a remittance in the form required by this act covering residue of the tax chargeable against such per-
son to the Commissioner; such return shall be verified by the oath of the taxpayer if made by an individual, or by the oath of the president, vice-president, secretary or treasurer of a corporation if made on behalf of a corporation. If made on behalf of a partnership, firm, association, trust, estate, or any other group or combination acting as a unit, any individual delegated by such firm, partnership, association, trust, estate, or any other group or combination acting as a unit shall make the oath on behalf of the taxpayer. If for any reason it is not practicable for the individual taxpayer to make the oath, the same may be made by any duly authorized agent. The Commissioner for good cause shown may extend the time for making the annual return on the application of any taxpayer and may grant such reasonable additional time within which to make the same as may be deemed advisable.

SEC. 414. Commissioner to correct error.

As soon as practicable after the return is filed the Commissioner shall examine it; if it then appears that the correct amount of tax is greater or less than that shown in the return, the tax shall be recomputed. If the amount already paid exceeds that which should have been paid on the basis of the tax so recomputed, the excess so paid shall be credited against the subsequent payment; and if the payment already paid exceeds the correct amount of the tax, the excess shall be credited or refunded to the taxpayer in accordance with the provisions of this act.

If the amount already paid is less than the amount which should have been paid, the difference to the extent not covered by any credits under this act, together with interest thereon at the rate of one-half of one per centum per month from the time the tax was due, shall be paid upon notice and demand by the Commissioner.

If any part of the deficiency is due to negligence or intentional disregard to authorized rules and regulations, with knowledge thereof, but without intent to defraud, there shall be added as damages ten per centum of the total amount of the deficiency in the tax, and interest in such a case shall be collected at the rate of one per centum per month of the amount of such deficiency in the tax from the time it was due, which interest and damages shall become due and payable upon notice and demand by the Commissioner.

If any part of the deficiency is due to fraud with intent to evade the tax, then there shall be added as damages not more than one hundred per centum of the total amount of the deficiency in the tax, and in such case the whole amount of tax unpaid, including charges so added, shall become due and pay-
able upon notice and demand by the Commissioner, and an additional one per centum per month on the tax shall be added from the date such tax was due until paid.

SEC. 415. Taxpayer must keep records; failure to make returns; duty and power of Commissioner.

It shall be the duty of every person engaging or continuing in this State, in any business for which a privilege tax is imposed by this act to keep and preserve suitable records of the gross income, gross receipts and/or gross receipts of sales of such business, and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this act. And it shall be the duty of every such person to keep and preserve, for a period of two years, all invoices of goods and merchandise purchased for resale, and all such books, invoices, and other records shall be open for examination at any time by the Commissioner or his duly authorized agent.

If no return is made by any taxpayer required to make returns as provided herein, the Commissioner shall give written notice by registered mail to such taxpayer to make such returns within thirty days from the date of such notice, and if such taxpayer shall fail or refuse to make such returns as he may be required to make in such notice, then such returns shall be made by the Commissioner from the best information available, and such returns shall be prima facie correct for the purposes of this act, and the amount of tax shown due thereby shall be a lien against all the property of the taxpayer until discharged by payment, and if payment be not made within thirty days after demand therefor by the Commissioner, there shall be added not more than one hundred per centum as damages, together with interest at the rate of one per centum per month on the tax from the time such tax was due. If such tax be paid within thirty days after notice by the Commissioner, then there shall be added ten per centum as damages, and interest at the rate of one per centum from the time such tax was due until paid.

SEC. 416. Tax shall be lien.

The tax imposed by this act shall be a lien upon the property of any person subject to the provisions hereof who shall sell out his business or stock of goods, or shall quit business, and such person shall be required to make out the return provided for under Sections 407, 409, and 410 within thirty days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold sufficient of the purchase money to cover the amount of said taxes due and unpaid until such time as

Suitable records must be kept by taxpayer.

Contents.

Accounts preserved for two years.

Notice to delinquents to file returns.

Assessment by Commissioner.

Lien on property of taxpayer.

Penalties.

Tax declared lien on all property of taxpayer.

Returns to be made out upon sale of business.

Withholding part of purchase price to cover tax due.
SEC. 417. *Aggrieved person may file petition.*

If any person having made the return and paid the tax as provided by this act feels aggrieved by the assessment made upon him for any year by the Commissioner, he may apply to the Commissioner by petition, in writing, within thirty days after the notice is mailed to him, for a hearing and a correction of the amount of the tax so assessed upon him by the Commissioner, in which petition he shall set forth the reasons why such hearings should be granted and the amount in which such tax should be reduced. The Commissioner shall promptly consider such petition, and may grant such hearing or deny the same. If denied, the petitioner shall be forthwith notified thereof; if granted, the Commissioner shall notify the petitioner of the time and place fixed for such hearing. After such hearing, the Commissioner may make such order in the matter as may appear to him just and lawful, and shall furnish a copy of such order to the petitioner. Any person improperly charged with any tax and required to pay the same may recover the amount paid, together with interest, in any proper action or suit against the Commissioner, and the Superior Court of the county in which the taxpayer resides or is located shall have original jurisdiction of any action to recover any tax improperly collected. In any suit to recover taxes paid or to collect taxes the court shall adjudge costs to such extent and in such manner as may be deemed equitable.

Either party to such suit shall have the right to appeal to the Supreme Court of North Carolina as now provided by law. In the event a final judgment is rendered in favor of the taxpayer in a suit to recover illegal taxes, then it shall be the duty of the State Auditor, upon receipt of a certified copy of such final judgment, to issue a warrant directed to the State Treasurer in favor of such taxpayer to pay such judgment, interest, and costs. It shall be the duty of the State Treasurer to honor such warrant and pay such judgment out of any funds in the State Treasury.
No injunction shall be awarded by any court or judge to restrain the collection of the taxes imposed by this act, or to restrain the enforcement of this act.

SEC. 418. Warrant for collection of tax; tax shall constitute debt due State.

If any tax imposed or any portion of such tax be not paid within sixty days after the same becomes due, the Commissioner shall proceed to enforce the payment of such tax in the manner provided by Section 473 of this act.

SEC. 419. Annual return, when to be made.

The assessment of taxes herein made and the returns required therefor shall be for the year ending on the 31st day of December, and shall be first made for the last half of the calendar year 1933: Provided, however, that if the taxpayer in transacting his business keeps the books reflecting the same on a basis other than such fiscal year, he may, with the assent of the Commissioner, make his annual returns and pay taxes for the year covering his accounting period, as shown by the method of keeping the books of his business.

SEC. 420. Additional tax.

The tax imposed by this act shall be in addition to all other licenses and taxes levied by law as a condition precedent to engaging in any business taxable hereunder, except as in this act otherwise specifically provided. But no county, municipality, or district shall be authorized to levy any tax by virtue of the provisions of this article.

Remittances, how made. All remittances of taxes imposed by this act shall be made to the Commissioner by bank draft, check, cashier's check, money order, or money, who shall issue his receipts therefor to the taxpayers, when requested, and shall deposit daily all moneys received to the credit of the State Treasurer as required by law for other taxes: Provided, no payment other than cash shall be final discharge of liability for the tax herein assessed and levied unless and until it has been paid in cash to the Commissioner.

The Commissioner shall keep full and accurate records of all moneys received by him, and how disbursed; and shall preserve all returns filed with him under this article for a period of three years.

SEC. 421. Letters in report not to be divulged.

Unless in accordance with the judicial order or as herein provided, the State Department of Revenue, its agents, clerks or stenographers, shall not divulge the gross income, gross proceeds of sales, or the amount of tax paid by any person paid made secret.
as shown by the reports filed under the provisions of this act, except to members and employees of the State Department of Revenue, and the Income Tax Department thereof, for the purpose of checking, comparing, and correcting returns, or to the Governor, or to the Attorney General, or any other legal representative of the State in any action in respect to the amount of tax due under the provisions of this act.

(a). The Secretary of State shall withhold the issuance of any certificate of dissolution or withdrawal in the case of any corporation organized under the laws of this State, or organized under the laws of another state and admitted to do business in this State, until the receipt of a notice from the Commissioner to the effect that the tax levied under this act against any such corporation has been paid, if any such corporation is a taxpayer under the law, or until he shall be notified by the Commissioner that the applicant is not subject to pay a tax hereunder.

SEC. 422. Unlawful to refuse to make returns; penalty.

It shall be unlawful for any person to fail or refuse to make the return provided to be made in this act, or to make any false or fraudulent return or false statement in any return, with intent to defraud the State or to evade the payment of the tax, or any part thereof, imposed by this act; or for any person to aid or abet another in any attempt to evade the payment of the tax, or any part thereof, imposed by this act; or for the president, vice-president, secretary, or treasurer of any company to make or permit to be made for any company or association any false return, or any false statement in any return required by this act, with the intent to evade the payment of any tax hereunder; or for any person to fail or refuse to permit the examination of any book, paper, account, record, or other data by the Commissioner, or his duly appointed agent, as required by this act; or to fail or refuse to permit the inspection or appraisal of any property by the Commissioner or his duly appointed agent, or to refuse to offer testimony or produce any record as required in this act. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and on conviction thereof shall be fined not more than five hundred dollars ($500.00) or imprisoned not exceeding six months, or punished by both such fine and imprisonment, at the discretion of the court within the limitations aforesaid. In addition to the foregoing penalties, any person who shall knowingly swear to or verify any false or fraudulent statement, with the intent aforesaid, shall be guilty of the offense of perjury, and, on conviction thereof, shall be punished in the manner provided by
law. Any company for which a false return, or a return containing a false statement as aforesaid shall be made, shall be guilty of a misdemeanor, and may be punished by a fine of not more than one thousand dollars ($1,000.00).

SEC. 423. Commissioner to make regulations.

The Commissioner shall from time to time promulgate such rules and regulations not inconsistent with this act for making returns and for the ascertainment, assessment, and collection of the tax imposed hereunder as he may deem necessary to enforce its provisions, and upon request shall furnish any taxpayer with a copy of such rules and regulations.

SEC. 424. Commissioner or agent may examine books, etc.

The Commissioner, or his authorized agents, may examine any books, papers, record, or other data bearing upon the correctness of any return, or for the purpose of making a return where none has been made, as required by this article, and may require the attendance of any person and take his testimony with respect to any such matter, with power to administer oaths to such person or persons. If any person summoned as a witness shall fail to obey any summons to appear before the Commissioner or his authorized agent, or shall refuse to testify or answer any material question or to produce any book, record, paper, or other data when required to do so, such failure or refusal shall be reported to the Attorney General or the District Solicitor, who shall thereupon institute proceedings in the Superior Court of the county where such witness resides to compel obedience to any summons of the Commissioner, or his authorized agent. Officers who serve summonses or subpoenas, and witnesses attending, shall receive like compensation as officers and witnesses in the Superior Courts; to be paid from the proper appropriation for the administration of this act.

SEC. 425. Excess payment; refund.

If upon examination of any monthly or quarterly return made under this act it appears that an amount of tax has been paid in excess of that properly due, then the amount in excess shall be credited against any tax or installment thereof then due from the taxpayer, under any other subsequent monthly or quarterly return, and any balance of such excess at the end of the year and upon the filing of its annual return shall be immediately refunded to the taxpayer by certificate of overpayment issued by the Commissioner to the State Auditor, which shall be investigated and approved by the Attorney General, and the Auditor shall issue his war-
rant on the Treasurer, which warrant shall be payable out of any funds appropriated for that purpose.

Sec. 426. Prior rights or actions not affected by this act.

Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due, under the Revenue Act of 1931, prior to the date on which this act becomes effective, whether such assessments, appeal, suit, claim or action shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the sections of the Revenue Act of 1931 amended or repealed by this act are expressly continued in full force, effect, and operation for the purpose of the assessment and collection of any taxes due under any such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures, or claims for a failure to comply therewith.

Sec. 427. For the efficient administration of this article an appropriation is hereby made for the use of the Department of Revenue in addition to the appropriation in the appropriation bill of a sum equal to two per cent (2%) of the total revenue collections under this article to be expended under allotments made by the Budget Bureau of such part or the whole of such appropriation as may be found necessary for the administration of this article. The Budget Bureau may estimate the yield of revenue under this article and make advance apportionment based upon such estimate, and to provide for the necessary expense of providing materials, supplies, and other expenses needful to be incurred prior to the beginning of the next fiscal year, July 1, 1933, the Budget Bureau may make such advance allotment from such estimate of revenue yield as it may find proper for the convenient and efficient administration of this article.

**Article VI**

**GENERAL ADMINISTRATION—PENALTIES**

Sec. 450. Failure of a person, public utility and/or public-service corporation to file report.

If any person, firm, or corporation required to file a report under any of the provisions of Schedule B and C of this act fails, refuses, or neglects to make such report as required herein within the time limited in said schedules for making such report, he or it shall pay a penalty of ten dollars ($10.00) for each day's omission.

If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit, or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return, or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by proper entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify by registered mail such domestic or foreign corporation of the action taken by him.

SEC. 452. Penalty for exercising corporate functions after cancellation of charter.

Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority after the same are cancelled, as provided in any section of this act, shall pay a penalty of not less than one hundred dollars nor more than one thousand, to be recovered in an action to be brought by the Commissioner of Revenue in the Superior Court of Wake County.

SEC. 453. Corporate rights restored.

Any corporation whose articles of incorporation or certificate of authority to do business in this State have been cancelled by the Secretary of State, as provided in section four hundred and one of this act, or similar provisions of prior revenue acts, upon the filing, within ten years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of ten dollars, shall be entitled to again exercise its rights, privileges, and franchises
in this State; and the Secretary of State shall cancel the entry made by him under the provisions of section four hundred and one of this act or similar provisions of prior revenue acts, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

SEC. 454. Officers, agents, and employees; misdemeanor failing to comply with tax law.

If any officer, agent, and/or employee of any person, firm, or corporation subject to the provisions of this act shall willfully fail, refuse, or neglect to make out, file, and/or deliver any reports or blanks, as required by such law, or to answer any questions therein propounded, or to knowingly and willfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or upon proper demand to exhibit to such Commissioner of Revenue or any person duly authorized by such Commissioner any book, paper, account, record, memorandum of such person, firm, or corporation in his possession and/or under his control, he shall be guilty of a misdemeanor and fined not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000.00) for each offense.

SEC. 455. Aiding and/or abetting officers, agents, or employees in violation of this act a misdemeanor.

If any person, firm, or corporation shall aid, abet, direct, cause or procure any of his or its officers, agents, or employees to violate any of the provisions of this act he or it shall be guilty of a misdemeanor, and fined not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000.00) for each offense.

SEC. 456. Each day's failure a separate offense.

Every day during which any person, firm, or corporation subject to the provisions of this act, or any officer, agent, or employee thereof, shall willfully fail, refuse, or neglect to observe and comply with any order, direction, or mandate of the Commissioner of Revenue, or to perform any duty enjoined by this act, shall constitute a separate and distinct offense.

SEC. 457. Penalty for bad checks.

When any taxpayer shall tender any uncertified check for payment of the tax due by him and such check shall have been returned to the office of the Commissioner of Revenue unpaid on account of insufficient funds of the drawer of said check in the bank upon which same is drawn, then and in that event an additional tax shall be imposed equal to ten
per cent of the tax due; and in no case shall the increase of said tax because of such failure be less than one dollar nor exceeding two hundred dollars ($200.00), and the said additional tax shall not be waived or diminished by the Commissioner of Revenue. This section shall also apply to all taxes levied or assessed by the State.

SEC. 458. Discretion of Commissioner over penalties.

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to reduce or waive any penalties provided for in this act, except the penalty provided in section four hundred and fifty-seven relating to unpaid checks.

REMEDIES

SEC. 470. Tax a debt.

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a debt from the person, firm, or corporation liable to pay the same to the State of North Carolina.

SEC. 471. Action for recovery of taxes.

Action may be brought at any time by the Attorney General of the State, at the instance of the Commissioner of Revenue, in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

SEC. 472. Tax upon settlement of fiduciary's account.

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax herein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.
Warrant of collection issued to sheriffs in delinquent cases.

Indexing by Clerks of Superior Court.

Declared lien.

Execution by sheriffs.

Fees for collections.

Return of sheriffs.

Provisions of section declared cumulative.

Sec. 473. Warrant for the collection of taxes.

If any tax imposed by this act or any other tax levied by the State and payable to the Commissioner of Revenue, or any portion of such tax, or penalties duly assessed for the non-payment thereof, shall not be paid within thirty days after the same becomes due and has been assessed, the Commissioner of Revenue shall certify the same in duplicate and forward one copy thereof to the Clerk of the Superior Court of the county in which the delinquent taxpayer resides or has property, and additional copies for each county in which the Commissioner of Revenue has reason to believe the delinquent taxpayer has property located, which copy so forwarded to the Clerk of the Superior Court shall be immediately docketed by said clerk and indexed on the cross-index of judgments, and from the date of such docketing shall constitute a lien upon any real property which the delinquent taxpayer may own in said county, with the same force and effect as a judgment rendered by the Superior Court. The duplicate of said certificate shall be forwarded by the Commissioner of Revenue to the sheriff or sheriffs of such county or counties, and in the hands of such sheriff shall have all the force and effect of an execution issued to him by the Clerk of the Superior Court upon the judgment of the Superior Court duly docketed in said county. The said certificate shall state a return day of not less than thirty nor more than sixty days, and the sheriff receiving the same shall thereupon proceed with the collection of the sum therein set out in all respects and with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgments of the Superior Court, and shall be entitled to the same fees for his services in executing the order as is allowed by law upon executions. The Sheriff shall make his return in duplicate, filing one copy with the Clerk of the Superior Court in said county and the other copy he shall forward to the Commissioner of Revenue, together with the money collected thereon, less his lawful expenses and fees.

The provisions of this section are intended to be cumulative and not in substitution for any other remedies now or hereafter provided by law for the collection of taxes. All of the rights and remedies provided for taxpayers in Section five hundred and ten of this act for the recovery of any tax improperly collected are hereby expressly reserved to such taxpayers, but the provisions therein provided for shall not hinder or delay the execution of the process in this section.
SEC. 474. *Taxes recoverable by action.*

Upon the failure of any corporation to pay the taxes, fees, and penalties prescribed by Schedules B and C of this act, the Commissioner of Revenue may certify same to the sheriff of the county in which such company may own property, for collection as provided in this act; and if collection is not made, such taxes or fees and penalties thereon may be recovered in an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such corporation is doing business, or in any county in which such corporation owns property. The Attorney General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

SEC. 475. *Additional remedies.*

In addition to all other remedies for the collection of any taxes or fees due under the provisions of this act, the Attorney General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not an agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State; and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such
penalties, for failure to make or file such reports or returns, such court shall grant and issue such injunction.

SEC. 476. Failure of sheriff to execute order.

If any sheriff of this State shall willfully fail, refuse, or neglect to execute any order directed to him by the Commissioner of Revenue and within the time provided in this act, the official bond of such sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer.

SEC. 477. Actions, when tried.

All actions or processes brought in any of the Superior Courts of this State, under provisions of this act, shall have precedence over any other civil causes pending in such courts, and the courts shall always be deemed open for trial of any such action or proceeding brought therein.

GENERAL PROVISIONS

SEC. 490. Taxes payable in national currency; for what period, and when a lien.

The taxes herein designated and levied shall be payable in the existing national currency. State, county, and municipal taxes levied for any and all purposes pursuant to this act shall be for the fiscal year in which they become due, except as otherwise provided, and the lien of such taxes shall attach to all real estate of the taxpayer within the State, which shall attach annually on the date that such taxes are due and payable, and shall continue until such taxes, with any interest, penalty, and costs which shall accrue thereon, shall be paid.

SEC. 491. Municipalities not to levy income and inheritance tax.

No city, town, township, or county shall levy any tax on income or inheritance.

SEC. 492. State taxes.

The taxes levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

The taxes levied under authority of Sec. 492 of Chapter 427 of the Public Laws of 1931, and remaining unpaid, shall be collected in the same manner as other county taxes
and accounted for in the same manner as other taxes under the Daily Deposit Act. The county treasurer or other officer receiving such taxes in each county shall remit to the Treasurer of the State on the first and fifteenth days of each month all taxes collected up to the time of such remittance under the levy therein provided for, and such remittance to the State Treasurer shall also include the proportion of all poll taxes collected required by the Constitution of the State to be used for educational purposes.

The tax levy therein provided for shall be subject to the same discounts and penalties as provided by law for other county taxes and there shall be allowed the same percentage for collecting such taxes as for other county taxes. The obligation to the State under the levy therein provided for shall run against all taxes that become delinquent; and with respect to any property that may be sold for taxes, any public officer receiving such delinquent taxes when and if such property may be redeemed or such tax obligations in any manner satisfied, shall remit such proportionate part of such tax levy to the State Treasurer within fifteen days after receipt of same. At the end of each fiscal year the county accountant shall furnish the State Treasurer a statement of the total amount of taxes levied in accordance with the provisions of this section that are uncollected at the end of the fiscal year.

Sec. 493. Tax exemption repealed.

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation, except property belonging to the United States and to municipal corporations, and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: Provided, that no property whatever, held or used for investment, speculation, or rent, shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investment shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.
SEC. 494. Law applicable to foreign corporations.

All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers.

SEC. 495. Information must be furnished.

Each company, firm, corporation, person, association, co-partnership, or public utility shall furnish the Commissioner of Revenue, in the form of returns prescribed by him, all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the said Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

SEC. 496. Returns required.

Any company, firm, corporation, person, association, co-partnership, or public utility receiving from the Commissioner of Revenue any blanks, requiring information, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner or agent, and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

SEC. 497. Personal liability of officers, trustees, or receivers.

Any officer, trustee, or receiver of any corporation required to file report with the Commissioner of Revenue, having in his custody funds of the corporation, who allows said funds to be paid out or distributed to the stockholders of said corporation without having satisfied the State Board of Assessment or Commissioner of Revenue for any State taxes which are due or have accrued, shall be personally responsible for the payment of said tax, and in addition thereto shall be
subject to a penalty of not more than the amount of the tax, nor less than twenty-five per cent of such tax found to be due or accrued.

SEC. 498. Blanks furnished by Commissioner of Revenue.

The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, co-partnership, or public utility subject thereto.

SEC. 499. Commissioner of Revenue to keep records.

The Commissioner of Revenue shall keep books of account and records of collections of taxes as may be prescribed by the Director of the Budget; shall keep an assessment roll for the taxes levied, assessed, and collected under this act, showing in same the name of each taxpayer, the amount of tax assessed against each, when assessed, the increase or decrease in such assessment; the penalties imposed and collected, and the total tax paid; and shall make monthly reports to the Director of the Budget and to the Auditor and/ or State Treasurer of all collections of taxes on such forms as prescribed by the Director of the Budget.

SEC. 500. Publication of statistics.

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

SEC. 501. Powers of Commissioner of Revenue.

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the tax due by any taxpayer under this act, shall have power to examine or cause to be examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oaths to such person or persons.
Tax matters not to be divulged except on court order.

Publication of statistics unaffected.

Inspection by State officials.

Reports and returns preserved for 3 years.

Violation made misdemeanor.

Dismissal of State's employees.

Inspection of records permitted Federal officials and those of other States.

**Sec. 502. Secrecy required of officials—penalty for violation.**

(a). Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, clerk, other officer, employee, or former officer or employee, to divulge and make known in any manner the amount of income, income tax, or other taxes, or any particulars set forth or disclosed in any report or return required under this act.

(b). Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns, and the items thereof; the inspection of such reports or returns by the Governor, Attorney General, or their duly authorized representative; or the inspection by a legal representative of the State of the report or return of any taxpayer who shall bring an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this act.

(c). Reports and returns shall be preserved for three years, and thereafter until the Commissioner of Revenue shall order the same to be destroyed.

(d). Any person, officer, agent, clerk, employee or former officer or employee violating the provisions of this section shall be guilty of a misdemeanor, and fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000.00), and/or imprisoned, in the discretion of the court; and if such offending person be an officer or employee of the State, he shall be dismissed from such office or employment, and shall not hold any public office or employment in this State for a period of five years thereafter.

(e). Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the revenue officer of any state imposing any of the taxes imposed in this act, or the duly authorized representatives of either, to inspect the report or return of any taxpayer; or may furnish such officer or his authorized agent an abstract of the report or return of any taxpayer; or supply such officer with information concerning any item contained in any report or re-
turn, or disclosed by the report of any investigation of such report or return of any taxpayer. Such permission, how-
ever, shall be granted or such information furnished to such officer, or his duly authorized representative, only if the statutes of the United States or of such other state grants substantially similar privilege to the Commissioner of Revenue of this State or his duly authorized representative.

Sec. 503. Deputies and clerks.

The Commissioner of Revenue may appoint such deputies, clerks, and assistants under his direction as may be necessary to administer the laws relating to the assessment and collection of all taxes provided for in this act; may remove and discharge same at his discretion, and shall fix their compensation within the rules and regulations prescribed by law.

Sec. 504. Commissioner and deputies to administer oaths.

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this act or under the rules and regulations of the Commissioner of Revenue, and shall have access to the books and records of any person, firm, corporation, county, or municipality in this State.

Sec. 505. Rules and regulations.

The Commissioner of Revenue may, from time to time, make, prescribe, and publish such rules and regulations, not inconsistent with this act, as may be needful to enforce its provisions.

Sec. 506. Time for filing reports extended.

The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any person, firm, or corporation or public utility a further specified time within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee shall be extended or postponed accordingly.
SEC. 507. Construction of the act; population.

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income, or other taxes. Such decisions by the Commissioner of Revenue shall be prima facie correct, and a protection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: Provided, that if any city or town in this State has extended its limits since the last census period, and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

SEC. 508. When increases operative.

In all instances in which the taxes are increased or decreased under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and thirty-three, such increase or decrease shall become operative only from and after the thirty-first day of May, one thousand nine hundred and thirty-three.

SEC. 509. Authority for imposition of tax.

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

SEC. 510. Taxes to be paid.

No court of this State shall entertain a suit of any kind brought for the purpose of preventing the collection of any tax imposed in this act. Whenever a person shall have a valid defense to the enforcement of the collection of a tax
assessed or charged against him or his property, such person shall pay such tax to the proper officer, and notify such officer in writing that he pays same under protest. Such payment shall be without prejudice to any defense or rights he may have in the premises, and he may, at any time within thirty days after such payment, demand the same in writing from the Commissioner of Revenue of the State, if a State tax, or if a county, city, or town tax, from the treasurer thereof, for the benefit or under the authority or by request of which the same was levied; and if the same shall not be refunded within ninety days thereafter, may sue such official for the amount so demanded; and if upon the trial it shall be determined that such tax or any part thereof was levied or assessed for an illegal or unauthorized purpose, or was for any reason invalid or excessive, judgment shall be rendered therefor, with interest, and the same shall be collected as in other cases. The amount of State taxes for which judgment shall be rendered in such action shall be refunded by the State.

**SEC. 511. Unconstitutionality or invalidity.**

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set or sections shall in any way affect the interpretation of this act or any part thereof.

Ratified this the 13th day of May, A. D. 1933.
S.B. 594

CHAPTER 446

AN ACT TO CLARIFY AND/OR AMEND THE APPROPRIATIONS ACT OF 1933, HOUSE BILL 125, AND TO AUTHORIZE CERTAIN TRANSFERS AND ALLOTMENTS UNDER CERTAIN APPROPRIATIONS UNDER CHAPTER 429 OF THE PUBLIC LAWS OF 1931.

The General Assembly of North Carolina do enact:

SECTION 1. That the appropriations made under title III-14, Corporation Commission, of section one of the appropriations act of 1933, House Bill 125, be made to the Corporation Commission and/or to the Utilities Commissioner, the latter office being created and established by Senate Bill 93, enacted, and ratified the 9th March, 1933, and the said appropriations act of 1933 is hereby so amended.

SEC. 2. That the appropriations made under title XII, Highways, of section three of the appropriations act of 1933, House Bill 125, be made to Highway and Public Works Commission, created and established by Senate Bill 96, enacted, and ratified 22nd March, 1933, and that title XII-1, Highway Commission Administration, be changed to 1, Administration, and the said appropriations act of 1933 is hereby so amended.

SEC. 3. That the part of the appropriation to the Historical Commission under title IV-S, of section one of Chapter 429 of the Public Laws of 1931, necessary for the support of the Legislative Reference Library, not to exceed twelve hundred dollars ($1,200), be transferred to the Attorney General under title III-5 of the same section and act, the Legislative Reference Librarian being transferred to the Department of the Attorney General from and after 1st April, 1933, under Senate Bill 111, enacted, and ratified 27th January, 1933.

SEC. 4. That the Director of the Budget is authorized to allot a sum of two hundred fifty-four dollars ($254) out of the unallotted and unexpended appropriation of 1932-33 to the Department of Labor, Division of Standards and Inspection, under title IV-10-(3), of section one of Chapter 429 of the Public Laws of 1931, to liquidate a claim of the Tabulating Machine Company—the said claim being hereby validated.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
CHAPTER 447

AN ACT TO AMEND HOUSE BILL NUMBER 125, BEING THE APPROPRIATION BILL FOR THE STATE'S DEPARTMENTS, BUREAUS, INSTITUTIONS, AND AGENCIES, AND FOR OTHER PURPOSES, ETC.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1 of House Bill 125, ratified on the 18th day of April, 1933, being the Appropriation Bill, for the State's Departments, Bureaus, Institutions, and Agencies, and for other purposes, etc., for the biennium of 1933-35, be, and the same is hereby amended by striking out the figures "$200,000.00" in "Title VIII-I Contingency and Emergency," and inserting in lieu thereof the figures "$350,000.00" for each of the fiscal years ending June 30, 1934, and June 30, 1935.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

CHAPTER 448

AN ACT TO AMEND CHAPTER 120 OF PUBLIC LAWS OF 1929 EXEMPTING SAWMILLS AND LOGGING OPERATORS WITH LESS THAN FIFTEEN EMPLOYEES FROM THE PROVISIONS OF THE WORKMEN'S COMPENSATION ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter one hundred twenty of Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by striking out the period at the end of paragraph (a) and adding the following: "and sawmills and logging operators in which less than fifteen employees are regularly employed."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
CHAPTER 449

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS OF 1929, THE SAME BEING KNOWN AS "THE WORKMEN'S COMPENSATION ACT," RELATING TO SETTLEMENTS IN CASES INVOLVING THIRD PARTIES AND TO THE FILING OF CLAIMS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended as follows:

By striking out all of section eleven and substituting in lieu thereof the following:

"The rights and remedies herein granted to an employee where he and his employer have accepted the provisions of this act, respectively, to pay and accept compensation on account of personal injury or death by accident, shall exclude all other rights and remedies of such employee, his personal representative, parents, dependents or next of kin, as against his employer at common law, or otherwise, on account of such injury, loss of service, or death: Provided, however, that in any case where such employee, his personal representative, or other person may have a right to recover damages for such injury, loss of service, or death from any person other than the employer, compensation shall be paid in accordance with the provisions of this act: Provided, further, that after the Industrial Commission shall have issued an award, the employer may commence an action in his own name and/or in the name of the injured employee or his personal representative for damages on account of such injury or death, and any amount recovered by the employer shall be applied as follows: First to the payment of actual court costs, then to the payment of attorneys' fees when approved by the Industrial Commission; the remainder or so much thereof as is necessary shall be paid to the employer to reimburse him for any amount paid and/or to be paid by him under the award of the Industrial Commission; if there then remain any excess, the amount thereof shall be paid to the injured employee or other person entitled thereto. If, however, the employer does not commence such action within six months from the date of such injury or death, the employee, or his personal representative, shall thereafter have the right to bring the action in his own name, and the employer, and any amount recovered shall be paid in the same manner as if the employer had brought the action."
“The amount of compensation paid by the employer, or the amount of compensation to which the injured employee or his dependents are entitled, shall not be admissible as evidence in any action against a third party.

“When any employer is insured against liability for compensation with any insurance carrier, and such insurance carrier shall have paid any compensation for which the employer is liable or shall have assumed the liability of the employer therefore, it shall be subrogated to all rights and duties of the employer, and may enforce any such rights in the name of the injured employee or his personal representative; but nothing herein shall be construed as conferring upon the insurance carrier any other or further rights than those existing in the employer at the time of the injury or death of the employee, anything in the policy of insurance to the contrary notwithstanding.

“In all cases where an employer and employee have accepted the Workmen’s Compensation Act, any injury to a minor while employed contrary to the laws of this State shall be compensable under this act the same and to the same extent as if said minor were an adult.”

SEC. 2. Amend section twenty-four by inserting after the period following the figure twenty-four in line one thereof, the letter “a” in parenthesis as follows: “(a),” and adding a new paragraph to said section to read as follows:

“(b). If any claim for compensation is hereafter made upon the theory that such claim or the injury upon which said claim is based is within the jurisdiction of the Industrial Commission under the provisions of this act, and if the Commission, or the Supreme Court on appeal, shall adjudge that such claim is not within the act, the claimant, or if he dies, his personal representative, shall have one year after the rendition of a final judgment in the case within which to commence an action at law.”

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
H.B. 1187

CHAPTER 450

AN ACT TO PROTECT THE CITIZENS OF NORTH CAROLINA IN THE USE AND ENJOYMENT OF CERTAIN PUBLIC WATERS IN CARTERET COUNTY.

Whereas, it has been caused to appear that the State of North Carolina through gift or purchase has acquired, or is about to acquire, certain lands in Carteret County lying between Harbor Island and Portsmouth, known as "Beach Lands," of approximately ten miles in length and three-fourths mile width, and commonly known as "The Haynes-Lassiter Property"; and

Whereas, it is the reputed and avowed purpose of the Department of Conservation and Development to use the said lands for and as a game refuge or sanctuary for wild fowl, and in the furtherance of that purpose has passed or is about to pass regulations not only restricting and prohibiting the public from the use of said lands, but restricting and prohibiting the public from the ordinary uses of the waters adjacent to said lands, and especially denying to the public the rights and privileges of hunting in the waters adjacent to the said lands; and

Whereas, the arbitrary exercise of such prerogative on the part of the said Department of Conservation and Development will and does deprive the citizens of the State of North Carolina of hunting and fishing rights and privileges heretofore enjoyed by them and their forefathers from time immemorial, and rights which ought to be respected, perpetuated, and made inviolate; and

Whereas, it is the sense of the General Assembly of North Carolina that it is not necessary to destroy and take away the rights and privileges of its citizens to and in the public waters aforesaid in order that there might be established and properly maintained said game preserve and refuge; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. The Department of Conservation and Development shall not restrict, nor attempt to restrict, the public generally in the use of the waters that are more than three hundred yards from the shore line of the lands described in the preamble to this act, and which lands are commonly known as "The Haynes-Lassiter Property," located in Carteret County.
Sec. 2. Any rule or regulation heretofore passed and promulgated by said Department of Conservation and Development inconsistent with the provisions of this act are hereby abrogated and declared of no effect: Provided, however, that nothing in this act shall be construed as denying to the said Department the right to pass and promulgate appropriate rules and regulations with respect to commercial fish and fisheries in and around the said waters.

Sec. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A.D. 1933.

H.B. 1317                 CHAPTER 451

AN ACT TO ESTABLISH BANKING FACILITIES FOR SMALL TOWNS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section forty-three of chapter four of the Public Laws of one thousand nine hundred and twenty-one, as amended, being Section 220 (r) of the Consolidated Statutes, be, and the same is hereby, amended by changing the period at the end of said section to a colon and by adding the following words:

"Provided, however, that any bank with a capital stock (including both common and preferred) of one million ($1,000,000.00) dollars or more which qualifies for non-assessable stock under the provisions of House Bill three hundred and thirty-five, enacted by the nineteen hundred and thirty-three General Assembly, may without additional capital establish and operate such number of branches or agencies in the State of North Carolina as the Commissioner of Banks may in his discretion permit; but a bank operating branches under this proviso shall at all times maintain an unimpaired capital of at least one million ($1,000,000.00) dollars"; Provided further, that the Commissioner of Banks shall not permit the establishment of additional branches, and/or agencies unless said bank maintains its capital stock and surplus in ratio of one to ten to its deposits.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A.D. 1933.
H.B. 1474  CHAPTER 452

AN ACT SUPPLEMENTAL TO AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES, RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number 158, being an act setting up and establishing the methods, processes, and proceedings by which a lien may be acquired on personal property and the same sold and the title thereon conveyed for the failure to pay the taxes, be amended as follows in section twelve: In line one thereof strike out the words "July first before" and insert in lieu the words "October first after."

Amend said section further in line three thereof between the words "receipts and notes" by striking out the word "on" and inserting in lieu thereof the word "or."

SEC. 2. That all laws and clauses of laws in conflict with this act be repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1518  CHAPTER 453

AN ACT TO AMEND CHAPTER ONE HUNDRED EIGHTEEN OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE ADMINISTRATION OF THE PUBLIC HEALTH LAW SO AS TO MAKE FURTHER PROVISIONS FOR THE CREATION AND MAINTENANCE OF SANITARY DISTRICTS, AND POLICING THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. Chapter one hundred eighteen, Consolidated Statutes of North Carolina, and Article six thereof, is hereby amended as follows: Add after Section seven thousand eighty-five, and before Chapter two, the following:

"Sec. 7085 (a). Upon petition of two-thirds of the freeholders in any territory outside of an incorporated town, made to the State Board of Health, in which petition, the
boundaries of a proposed sanitary district shall be set up, power is hereby given to the State Board of Health to create the same a sanitary district, and to appoint for the said sanitary district a committee of control and supervision, as hereinafter set out.

"Sec. 7085 (b). Upon application to the State Board of Health, the latter shall, at the expense of the petitioners, advertise in some newspaper of general circulation in the proposed territory, that said petition has been filed, the territory to which it applies, and the plan and purpose for the creation of the sanitary district; and shall advertise a hearing upon a fixed date before the State Board of Health or such investigators as it may appoint, and at such time and place as the State Board of Health may designate, at which time, the proponents of the measure and those opposed may be heard. At such time, if the State Board of Health shall deem it wise, there shall be appointed, upon the recommendation of the freeholders of the territory affected, not less than three, and not more than five commissioners, who shall have in the said district the powers and duties herein stated.

"Sec. 7085 (c). As soon as may be convenient after their appointment, the commissioners so named shall meet and organize by the election of a chairman and a secretary and treasurer, provided, however, that the secretary and treasurer may be one and the same person. The commission so organized shall have power to make rules and regulations for their meetings, to employ an agent for the purpose of collecting taxes as may be hereinafter provided, and for such other purposes as may be authorized under this act. They shall annually, on the first Monday in August of each year, levy upon the property in said district a sufficient amount of tax to carry on the purposes of the sanitary district, and particularly to pay for and maintain a system of waterworks and sewerage. The taxes shall be levied and imposed upon the assessed valuation of property made in said district for purposes of county taxation for the given year. Where the boundary lines of the proposed district cross real property which has been assessed as an entirety for county purposes, the Commission shall have the right to assess the property included in the boundaries in a ratio proportional to that of the land and property inside the boundaries to the whole property, and this may be done at such time and in such manner as they may deem advisable before the levy of the tax.
Tax collector for district.

Property sold for taxes.

Protection of funds.

Bond.

Establishment of water and sewerage system.

Rates.

Tax collector may be designated as police officer in district.

Powers.

Applicable to Moore County only.

Conflicting laws repealed.

"Sec. 7085 (d). The taxes so levied shall be collected according to the provisions of law for the collection of other taxes, and the Sanitary Commission may appoint one of its own number for the collection of the taxes, or may employ a tax collector upon salary or commissions, as may be deemed advisable. The property in the district subject to tax may be sold as in the case of other tax sales, and the rules and regulations of the general statutes pertaining to the subject shall apply.

"Sec. 7085 (e). The Commission shall make such rules and regulations as may be proper for the protection of the funds so collected, and shall require suitable bonds to guarantee the same, and to secure their proper custody and application.

"Sec. 7085 (f). The Sanitary Commission herein provided for shall have the power to contract for a water supply and sewerage facilities, and to pay for the same; and to collect and expend such sums as may be necessary for the purpose of maintenance of these facilities. They may make rules and regulations for the collection of reasonable rates for service, and enforce the same.

"Sec. 7085 (g). In addition to the duties herein designated, the Sanitary Commission may require that the person designated as tax collector may also perform the duties of a civil officer within the territory, and police the same, and when the proper resolution shall assign to him such duties, he shall have all the powers, duties, and responsibility within said district ordinarily pertaining to policemen of incorporatred towns, and may make arrests and serve criminal process within the territory, in the same manner, and under the same conditions as may be done by such policemen."

Sec. 4½. Provided, that this act shall only apply to Moore County.

Sec. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
H.B. 1549  CHAPTER 454
AN ACT TO PROHIBIT THE SALE OF BEER OR OTHER ALCOHOLIC BEVERAGE WITHIN ONE AND ONE-HALF MILES OF THE QUAKER CHILDREN'S HOME IN MOORE COUNTY (APPLICABLE ALSO TO WINGATE JUNIOR COLLEGE IN UNION COUNTY).

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale or dispense any wine, beer or other beverages authorized to be sold under the Beverage Control Act of one thousand nine hundred and thirty-three, within a distance of one-half mile from the Quaker Children's Home in Moore County, or within one and a half miles of the Wingate Junior College in Union County.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction fined not more than fifty dollars or imprisoned not more than thirty days.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1580  CHAPTER 455
AN ACT TO PROHIBIT THE SALE OF BEER OR OTHER ALCOHOLIC BEVERAGE IN STUMPY POINT VOTING PRECINCT, DARE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale or dispense any wine, beer or other beverage authorized to be sold under the Beverage Control Act of one thousand nine hundred thirty-three within the confines of Stumpy Point Voting Precinct, Dare County.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
H.B. 1582  CHAPTER 456

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETY-SIX OF THE PUBLIC LAWS OF 1913 AND TO REPEAL CHAPTER EIGHTY-SEVEN OF THE PUBLIC LAWS OF 1913 RELATING TO TERMS OF COURT IN CHOWAN AND BEAUFORT COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter 196 of the Public Laws of 1913 be and the same is hereby amended by striking out in line thirty-three under the head “Chowan County” the words “thirteenth Monday after the first Monday in September” and inserting in lieu thereof the words “fifteenth Monday after the first Monday in September.”

SEC. 2. That Chapter 87 of the Public Laws of 1931 be and the same is hereby repealed. It is the intention of this section that the status of the Courts in Chowan and Beaufort Counties shall revert to that as set out in Chapter 196 of the Public Laws of 1913 in so far as chapter 87 of the Public Laws of 1931 changes same.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1584  CHAPTER 457

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13TH, 1933, SAME BEING “AN ACT SETTING UP AND ESTABLISHING METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES,” SO AS TO EXEMPT FROM THE PROVISIONS THEREOF GRANVILLE COUNTY AND MUNICIPALITIES THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions of the Tax Foreclosure Act of one thousand nine hundred thirty-three, ratified March thirteenth, one thousand nine hundred thirty-three, and known as House Bill number one hundred fifty-eight, shall apply to Granville County nor to any municipality therein, and all laws and parts of laws in force on January first,
one thousand nine hundred thirty-three, which were repealed expressly or impliedly by said Act are hereby reënacted and made applicable to said Granville County and each municipality therein.

Sec. 2. That so far as the provisions of such laws in force on January first, one thousand nine hundred thirty-three, relate to taxes levied in the year one thousand nine hundred thirty-two, all actions and proceedings required by such provisions to be taken in the months of May, June and July in the year one thousand nine hundred thirty-three, may be taken at any time prior to January first, one thousand nine hundred thirty-four: Provided, that in addition to penalties already provided for by law, that all amounts of unpaid taxes for the year one thousand nine hundred thirty-two shall bear interest at the rate of six per cent (6%) from June first, one thousand nine hundred thirty-three, to the date when sales of lands for one thousand nine hundred thirty-two delinquent taxes are made.

Sec. 3. That actions to foreclose certificates evidencing sales made in the year one thousand nine hundred thirty-one and prior years for taxes on real property located in said Granville County and in any municipality therein may be brought at any time not later than November first, one thousand nine hundred thirty-three.

Sec. 4. That actions to foreclose certificates evidencing sales made in the year one thousand nine hundred thirty-two and subsequent years for taxes on real property located in said Granville County and in any municipality therein may be brought at any time not earlier than sixteen (16) months and not later than twenty-four (24) months from the date of such sale.

Sec. 5. That the Board of County Commissioners of Granville County and/or the governing body of any city or town in said county may, by appropriate resolution adopted not later than June fifth, one thousand nine hundred thirty-three, exclude from the provisions of this act the County of Granville or any city or town over which such Board or governing body has jurisdiction.

Sec. 6. That all laws and parts of laws in conflict with this act shall be and are hereby repealed.

Sec. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
**H.B. 1597**  
**CHAPTER 458**

AN ACT TO AMEND CHAPTER 273, PUBLIC LAWS 1929, RELATING TO THE JURISDICTION OF JUSTICES OF THE PEACE TO TRY CERTAIN CRIMINAL CASES INVOLVING WORTHLESS CHECKS, PLACING THE COUNTIES OF SWAIN, CLAY, GRAHAM, MACON, CHEROKEE, GREENE AND SCOTLAND UNDER THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and seventy-three of the Public Laws of one thousand nine hundred and twenty-nine be and the same hereby amended by inserting between the word “County” and the word “and” in line nine of said section the words “Swain County, Clay County, Graham County, Macon County, Cherokee County, Greene County and Scotland County.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

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**H.B. 1599**  
**CHAPTER 459**

AN ACT TO AMEND SENATE BILL 180, NOW CHAPTER 181, PUBLIC LAWS 1933, ENTITLED “AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES,” RELATING TO COSTS IN TAX SALES IN JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill One hundred eighty, now Chapter One hundred eighty-one, Public Laws 1933, the same being entitled “An Act to Allow the Counties, Municipalities and other Governing Agencies to Refund Tax Sales Certificates,” be, and the same is, hereby amended by inserting after the word “penalties” and before the comma in line twelve of section one of the printed Act, as ratified, the words “And Costs, including all items of such costs, that have not actually been paid by the county,” and by inserting after the word “penalties” and before the comma in line seven of section nine in the printed copy of said act as ratified, “and costs, including all items of such costs, that have not actually been paid by the county.”
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SEC. 2. This Act shall apply only to Johnston County and municipalities therein.

SEC. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 4. This Act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1628  CHAPTER 460

AN ACT TO AMEND HOUSE BILL 158 AND HOUSE BILL 180 TO EXEMPT DARE COUNTY AND THE MUNICIPALITIES THEREIN FROM THE PROVISIONS OF SAID ACTS.

The General Assembly of North Carolina do enact:

SECTION 1. That none of the provisions contained in House Bill one hundred and fifty-eight, ratified March thirteenth, one thousand nine hundred and thirty-three, and none of the provisions of House (Senate) Bill one hundred eighty, ratified February thirteenth, one thousand nine hundred and thirty-three, be applicable to Dare County and the municipalities therein.

SEC. 2. That all laws and parts of laws in conflict with this act shall be and are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 582  CHAPTER 461

AN ACT TO PERMIT THE DEPOSIT OF MONEYS OF THE STATE, COUNTY, CITY, TOWN, OR POLITICAL SUBDIVISION OF THE STATE, IN CERTAIN QUALIFIED BANKS, WITHOUT THE DEPOSIT BY SUCH BANKS OF DEPOSITORY BONDS OR SECURITY.

Whereas, it appears probable that the National Banking Laws may be amended so as to provide a guarantee for deposits in such National banks or State banks which may qualify for such protection under the National Banking Laws, now therefore,
The General Assembly of North Carolina do enact:

SECTION 1. Where any bank or trust company, State or National, has come within the provisions of the National Banking Laws, providing guarantee or insurance on security, in full, for the deposits in such bank or trust company, and for payment thereof upon demand of the depositor, and when thereby such protection is afforded depositors of such bank or trust company, and where any such bank or trust company may be properly designated as a depository for the deposits of moneys of the State of North Carolina, or of any county, city, town, or other political subdivision of the State of North Carolina, it shall be permissible and lawful to deposit the moneys of the State, or of such county, city, town, or other political subdivision therein, without requiring of the said bank or trust company to furnish any additional security for the protection of such deposits, or the payment thereof upon demand, as now required by law: Provided, however, that the Council of State shall have previously passed upon the character and extent of the guarantee afforded by the United States Banking Laws, and shall have approved the same as satisfactory: Provided further, that the approval of such bank or trust company as a depository for moneys of the State of North Carolina must be given by the Council of State, and approval by the Local Government Commission must be secured for such bank or trust company to act as a depository for any county, city, town, or other political subdivision of the State: Provided further, that any action in regard to these matters shall be discretionary with the Council of State as far as this act applies to them, and with the Local Government Commission as far as this act applies to it.

SEC. 1½. Where the deposits are guaranteed or insured only in part, the bank or trust company receiving such deposits shall be required to deposit bonds or security only to the extent of the unguaranteed portion of said deposits.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
S.B. 684 CHAPTER 462

AN ACT TO AMEND HOUSE BILL NUMBER ONE HUNDRED AND FIFTY-EIGHT, BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH THE THIRTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Twenty-six of House Bill number one hundred and fifty-eight, ratified March the thirteenth, one thousand nine hundred and thirty-three, is hereby amended by adding immediately after the word "Forsyth" in line six of said section the words "Wayne, Stanly and Anson."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 732 CHAPTER 463

AN ACT TO AUTHORIZE AND DIRECT THE STATE HIGHWAY COMMISSION, AS SOON AS PRACTICAL, TO PREPARE, CONDITION AND MAKE PASSABLE THE TURN PIKE ROAD CONNECTING THE SETTLEMENTS IN WASHINGTON COUNTY AND BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be the duty of the North Carolina Highway Commission and they are hereby directed, as soon as practical, and if possible during the year 1933, to repair, condition and make passable the road known as the Turn Pike Road leading from Highway No. 97 to the Beaufort County line, through Wenona, to the end that the Star Mail Route and School Trucks and other highway traffic may be able to use said road, and that the public may have a road-way for ingress and egress to and from the State Black Land Test Farm, which is located on said Turn Pike Road.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
H.B. 748  CHAPTER 464

AN ACT TO AMEND THE TEXTBOOK COMMISSION LAW FOR NORTH CAROLINA AND TO PROVIDE FOR GREATER ECONOMY AND EFFICIENCY FOR THE ADOPTION AND USE OF THE TEXTBOOKS IN THE SCHOOLS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That Section five thousand seven hundred thirty of the Consolidated Statutes of North Carolina, volume three, be amended by striking out the first sentence of said section and substituting in lieu thereof the following: "The State Board of Education is hereby authorized to adopt, for the exclusive use in the public elementary schools of North Carolina, supported wholly or in part out of the public funds, textbooks and publications, including instructional materials, to meet the needs of such schools in each grade and on each subject matter in which instruction is required to be given by law."

SEC. 2. That Section five thousand seven hundred thirty-three of the Consolidated Statutes of North Carolina, volume three, be amended so as to read as follows: "That all textbooks to be adopted by the State Board of Education shall be basal books or supplementary books necessary to complete the course of study."

SEC. 3. That Section five thousand seven hundred thirty-four of the Consolidated Statutes be amended so as to read as follows: "The State Board of Education is hereby authorized to select and adopt all supplementary books and instructional material necessary to complete the course of study for all schools. Such supplementary books shall neither displace nor be used to the exclusion of basal books."

SEC. 4. That Section five thousand seven hundred thirty-eight of the Consolidated Statutes of North Carolina, volume three, be amended by striking out lines one to thirteen, through and down to and including the word "grade," and substituting therefor the following: "The Textbook Commission shall first prepare, subject to the approval of the Superintendent of Public Instruction, and publish at the expense of the State, an outline course of study setting forth what subjects shall be taught in each of the elementary grades. It shall give in outline the number of basal and supplementary books on each subject to be used in each grade in accordance with the law. All textbooks which are to be adopted by the State Board of Education shall be basal books or supplementary books."
"After the outline course of study has been prepared and published, the Textbook Commission shall then prepare a multiple list of basal books to be submitted to the State Board of Education. The multiple list shall contain not less than four nor more than eight books or series of books on all subjects for each grade."

SEC. 5. That Section five thousand seven hundred thirty-nine of the Consolidated Statutes of North Carolina, volume three, be amended by striking out in line seven of said section the words "the elementary" and substituting therefor the words "all public schools."

SEC. 6. That the said Board of Education be and it is hereby authorized and empowered in its discretion to purchase and/or acquire a manuscript or manuscripts for school textbooks or supplementary books used or to be used in any or all grades of the public schools of North Carolina and to procure the printing and publishing of such books under contract through competitive bids or otherwise as it may in its discretion determine to be for the best interest of the public schools of the State; and if said Board of Education finds that by the acquisition of any such manuscript or manuscripts, and that by the making of any such contract for any such school books, either basal or supplementary, such books can be furnished to the public schools of the State at a price less than the same may be acquired from publishers, then it shall be the duty of said Board of Education to acquire such manuscripts and cause the same to be published and said books to be distributed in accordance with such rules and regulations and under such terms and conditions as it may deem advisable, having due regard to the standard of the school books so published, after taking into consideration the substance of such books and their adaptability for use in the schools of the State.

SEC. 7. The State Board of Education is authorized and empowered to make and enter into all such contracts as may be necessary to provide for the proper distribution of textbooks either through a depository or depositories, or through the State Division of Purchase and Contract or other State agency, utilizing county boards of education or city boards of trustees, if found feasible, for local distribution, as to it may seem advisable; and is further authorized and empowered to make all needed rules, regulations, and contracts governing the disposition, sale, and return of school books as are not disposed of to the patrons of the schools, and to determine the nature of the contract or contracts to be entered into between the State Board of Education and the publisher or publishers, for the distribution of school textbooks adopted
by it or in use in any of the public schools of the State. It may also determine the nature and kind of bond, if necessary, to be given by any depository or other agency carrying out the terms of this act, to the end that school textbooks shall be delivered to the patrons of the schools at the lowest possible net cost.

SEC. 8. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 9. That this act shall be in full force from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 994    CHAPTER 465
AN ACT TO AMEND SECTION 5168(d), VOLUME III, OF THE CONSOLIDATED STATUTES RELATIVE TO COUNTY BOARDS OF PENSIONS.
The General Assembly of North Carolina do enact:

SECTION 1. That section 5168(d), volume III, of the Consolidated Statutes be amended to read as follows:

“5168(d). County Board. The clerk of the Superior Court, together with three reputable ex-Confederate soldiers, or sons, or daughters, or grandsons, or granddaughters of ex-Confederate soldiers, to be appointed by the State Auditor, shall constitute a County Board of Pensions for their County.”

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1303    CHAPTER 466
AN ACT TO AMEND SECTION 5337 OF THE CONSOLIDATED STATUTES IN REGARD TO APPOINTING DRAINAGE COMMISSIONERS FOR DAVIDSON CREEK DRAINAGE DISTRICT IN IREDELL COUNTY.
The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand three hundred and thirty-seven of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:
"Any vacancy occurring in the office of drainage commissioner for Davidson Creek Drainage District in Iredell County shall be filled by the Clerk of the Superior Court of said County until the next election in said District as provided by law."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1309  CHAPTER 467
AN ACT FOR THE PROTECTION OF BUYERS AND SELLERS OF LEAF TOBACCO.

Whereas, certain persons, with intent to cheat and defraud tobacco warehousemen and buyers of leaf tobacco have heretofore engaged in the following pernicious practices:

1st. Nesting tobacco: That is, so arranging tobacco in the pile offered for sale that it is impossible for the buyer thereof to pull leaves from the bottom of such pile for the purpose of inspection;

2nd. Shingling tobacco: That is, so arranging a pile of tobacco that a better quality of tobacco appears upon the outside and tobacco of inferior quality appears on the inside of such pile; and

3rd. Overhanging tobacco: That is, so arranging a pile of tobacco that there are alternate bundles of good and sorry tobacco; and

Whereas, such practice has resulted to the serious detriment of the farmers and of the leaf tobacco industry, and ought to be prohibited; and

Whereas, the practice has arisen in the marketing of leaf tobacco to sell such tobacco in the names of persons other than the true owners, which practice is seriously prejudicing and damaging the sales of farmers' tobacco upon the warehouse floors; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell or offer for sale, upon any leaf tobacco warehouse floor, any pile or piles of tobacco, which are nested, or shingled, or overhung, or either, within the meaning of this act.
SEC. 2. That it shall be unlawful for any person, firm or corporation to sell or offer for sale or cause to be sold, or offered for sale, any leaf tobacco upon the floors of any leaf tobacco warehouse, in the name of any person, firm or corporation, other than that of the true owner or owners thereof, which true owner’s name shall be registered upon the warehouse sales book in which it is being offered for sale.

SEC. 3. That it shall be unlawful for any person, firm or corporation in weighing tobacco for sale to permit or allow the basket and truck upon which such tobacco is placed for the purpose of obtaining such weight to vary more than two pounds from the standard or uniform weight of such basket and truck.

SEC. 4. That any person, firm or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days.

SEC. 5. That the provisions of this act shall not apply to Alamance, Rockingham and Surry Counties, Person, Vance and Warren Counties.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1562

CHAPTER 468

AN ACT TO AMEND HOUSE BILL 158, SAME BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-six, House Bill one hundred fifty-eight, Public Laws of one thousand nine hundred thirty-three, ratified on March thirteenth, one thousand nine hundred thirty-three, be and the same is hereby amended by adding after the word "Forsyth" and before the word "and" in line six thereof the word "Cumberland."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.
Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1589   CHAPTER 469

AN ACT TO AMEND AN ACT RATIFIED JANUARY 27TH, 1933, ENTITLED "AN ACT TO EXPEDITE THE TRIAL OF CRIMINAL CASES AND TO DISPENSE WITH JURY TRIAL THEREIN."

The General Assembly of North Carolina do enact:

SECTION 1. That an act of the General Assembly ratified January twenty-seventh, one thousand nine hundred thirty-three, entitled "An act to expedite the trial of criminal cases and to dispense with jury trials therein," the same being designated in its passage as House Bill one hundred twenty-six, is hereby amended as follows: By striking out the words "to waive a trial by jury and," between the words "the defendant" and the words "to enter," in lines four and five of section one.

Sec. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 3. This act shall be in force from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

H.B. 1616   CHAPTER 470

AN ACT TO AMEND HOUSE BILL 158, BEING "AN ACT SETTING UP AND ESTABLISHING METHODS, PROCESSES AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY, AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES," RATIFIED MARCH 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-six of House Bill one hundred fifty-eight, ratified March thirteenth, one thousand nine hundred thirty-three, be amended by adding after the word "case" in the last line of said section, the following: "Provided, this act shall not apply to Halifax County and/or the municipalities in said County."
Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A.D. 1933.

H.B. 1617  CHAPTER 471

AN ACT TO AMEND SENATE BILL 180, BEING "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES, AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES," RATIFIED MARCH 27, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen of Senate Bill number one hundred and eighty, ratified March twenty-seventh, one thousand nine hundred and thirty-three, be amended by adding after the words "New Hanover" in the last line of said section the words "Halifax County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A.D. 1933.

H.B. 1631  CHAPTER 472

AN ACT TO PROHIBIT THE BEVERAGES MENTIONED IN THE "BEVERAGE CONTROL ACT" OF 1933 FROM BEING SOLD WITHIN ONE MILE OF PELHAM M. E. CHURCH, SOUTH, IN CASWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, partnership, association, corporation, or other group or combination acting as a unit to sell, transfer, trade, exchange, or barter any beer, lager beer, ale, porter, wine, fruit juices, and other brewed or fermented beverages containing one-half of one per cent (½) of alcohol by volume but not more than three and two-tenths per cent (3.2%) of alcohol by weight as authorized by the laws of the United States within one mile of Pelham M. E. Church, South, located at Pelham, N. C., Caswell County.
SEC. 2. That any individual, firm, partnership, association, corporation, or other group or combination acting as a unit violating the provisions of this act shall be fined or imprisoned in the discretion of the Court.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.

S.B. 345  CHAPTER 473

AN ACT REGULATING THE PURCHASE AND CHARACTER OF THE FUEL FOR USE IN THE RURAL PUBLIC SCHOOLS OF NORTH CAROLINA.

Whereas, North Carolina expends annually from the public funds of the State large sums of money for fuel in heating the public school buildings of the State; and

Whereas, there is throughout North Carolina in the immediate vicinity of many public school buildings in the State ample wood supply to furnish suitable fuel at reasonable cost for heating the public school buildings of the State; and

Whereas, the use of wood as fuel for the public schools of North Carolina will afford a much-needed market for farm products and turn into the channels of the local trade a large sum of money annually: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the County Board of Education in each county and the Board of Trustees in each special chartered district in North Carolina shall carefully canvass the fuel requirements of each school in their respective county or chartered district and shall determine whether it would be possible, practical and economical to use wood wholly or partly as fuel for heating the school buildings. In making this determination the School Board or other governing bodies shall consider the cost of wood in comparison to the cost of coal or other fuels, the suitability of the equipment already installed and the need of establishing a local market for farm products. Each Board of Education or other governing bodies shall thus determine the amount, quality and size of wood that can be used as fuel in each school and shall receive bids, which shall be recorded in the minutes and compared with the cost of other fuels and when found to be economical the School Board shall contract for a supply of standard...
grade wood of prescribed length and size to be used as fuel in heating the school building, or buildings, for the ensuing year.

SEC. 2. That the said school authorities shall have the right to reject any and all bids; and they shall further have the right, with a view of distributing the work of supplying fuel to as many persons as practicable, to let contracts with more than one bidder for the year's supply of fuel.

SEC. 3. That the State Board of Equalization and the State Division of Purchase and Contract shall cooperate with the said school authorities and promote the use of wood by advising with them relative to the proper form for contracts and the relative costs and heating value of the different fuels.

SEC. 4. That this act shall not apply to Mecklenburg County.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after June 1, 1933.

Ratified this the 13th day of May, A. D. 1933.

S.B. 512  CHAPTER 474
AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS OF 1929, THE SAME BEING KNOWN AS THE WORKMEN'S COMPENSATION ACT.

The General Assembly of North Carolina do enact:

SECTION 1. At the end of Section 44 of Chapter 120, Public Laws of 1929, add a new paragraph as follows:

"Upon the withdrawal of any insurance carrier from doing business in the State that has any outstanding liability under the Workmen's Compensation Act, the Insurance Commissioner shall immediately notify the North Carolina Industrial Commission, and thereupon the said North Carolina Industrial Commission shall issue an award against said insurance carrier and commute the installments due the injured employee, or employees, and immediately have said award docketed in the Superior Court of the county in which the claimant resides, and the said North Carolina Industrial Commission shall then cause suit to be brought on said judgment in the State of the residence of any such insurance carrier, and the proceeds from said judgment after deducting the cost, if any, of the proceeding, shall be turned over to the injured employee, or employees, taking from such em-
ployee, or employees, the proper receipt in satisfaction of his claim.”

Sec. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1289

CHAPTER 475

AN ACT TO PROHIBIT THE MANUFACTURE OR SALE OF BEER OR WINE IN FRENCHES CREEK TOWNSHIP, BLADEN COUNTY.

The General Assembly of North Carolina do enact:

Section 1. That it shall be unlawful for any person, firm or corporation to manufacture or sell beer or wine in Frenches Creek Township, Bladen County.

Sec. 2. That any person violating any of the provisions of this act shall be guilty of a misdemeanor and shall be fined not more than fifty dollars or imprisoned not more than thirty days.

Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1341

CHAPTER 476

AN ACT TO PLACE THE NAMES OF CERTAIN CONFEDERATE SOLDIERS AND WIDOWS OF CONFEDERATE SOLDIERS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

Section 1. That Mrs. Sallie Shepherd of Alleghany County; Mrs. Virginia Baker, Mrs. Matilda J. Garvey, Mrs. Mary Sutherland, Mrs. Mollie Dixon, Mrs. M. S. Duvall, Mrs. Laura Fender, Lewis W. Absher, G. W. Griffin, Robert (Bob) Phipps of Ashe County; Mrs. Emma Horney of Avery County; Mrs. Rosa Gause Memory of Bladen County; Mrs. Sarah E. Ward, Mrs. Lillie Morse Williams of Brunswick County; Mary C. Spradlin of Buncombe County; Mrs. Jesse Long of Caswell County; Mrs. B. G. Womble of Chatham County; Mrs. Quince Whitaker of Cherokee County; Mrs. Zadie Brown, Mrs. Lizzie
Johnson of Clay County; Mrs. H. J. Hinson, Mrs. H. C. Moffitt, Mrs. Penny L. Thompson, Mrs. Amelia Lemmon of Columbus County; Mrs. Emma Green Murchison of Cumberland County; Mrs. Parthenia Southern of Forsyth County; Mrs. Lavenia Purnell, Mrs. Mary H. Green of Franklin County; Mrs. A. H. Campbell of Graham County; Mrs. Lucy May Walker of Granville County; Mrs. Helen Alston Allen of Halifax County; Mrs. Leola Forbes of Harnett County; T. C. Ledbetter of Henderson County; Mrs. Effie Stephenson of Johnston County; Mrs. Emily Hansen of Jackson County; Mrs. Lula S. Dail of Lenoir County; Mrs. Lush Conley, Mrs. Laura Parrish, Mrs. Jasie Patterson, James Deal (colored) of Macon County, Mrs. Annie Gregory of Macon County; Mrs. Etta Fleming of Madison County; Mrs. Mary Gragg of McDowell County; Mrs. John S. McManus of Mecklenburg County; Mrs. Margaret Vick, John R. McNeill, N. B. Cameron, Mrs. Margaret Ann Currie, Mrs. Flora Ann McFadyen of Moore County; Mrs. Lucy Howard of Nash County, Isaac Williams of Nash County; Mrs. Nannie Edwards of Person County; Mrs. Lizzie Griffin, Mrs. Lydia Morgan, Mrs. Macy Stocks, Mrs. Nannie Little, Mrs. Bettie Moore, Mrs. Talitha Cox of Pitt County; J. H. Fulks, Mrs. Plutina Snow of Surry County; Mrs. Mary Kinzey Orr, Mrs. Annie Rabb, T. B. Reid, A. L. Cantrell, T. H. Hampton, I. S. Fisher of Transylvania County; Mrs. Sallie Ennis of Wake County; Mrs. C. L. Cook, Mrs. Susie McLean, Mrs. Phroyne Brown of Wilkes County, Mrs. Harriet Casey of Wilkes County; Mrs. Jesse R. Long, Mrs. Joanna Kirby of Wilson County; Mrs. Mary R. Spradlin and Mrs. Rachel Elizabeth Israel, widow of W. L. Israel, both of Buncombe County; Mrs. Malinda Little of Ashe County; W. P. Dove of Bladen County; C. R. Bradford, S. M. Bennett, James P. Hutchins, John Will Edwards, Marcus Young (colored), J. W. T. Quinn, Charles Byrd, Mrs. Margaret Byrd and Mrs. Lydia Bowman of Mitchell County; Mrs. Lucy Ann Dones of Wake County, be and are hereby placed on the pension roll of their respective counties: Provided, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and thirty-three, be referred to the State Board of Pensions, which will have full power to investigate and to remove from said pension roll anyone who in their judgment should be removed for any cause: Provided further, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate Veteran or the
wife of such, and is entitled to a pension under the general pension laws of the State.

Sec. 2. That this act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1614

CHAPTER 477

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

"Provided, that all that portion of this section, after the word 'collected' in line three, shall not apply to the county of Duplin."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1651

CHAPTER 478

AN ACT RELATING TO TERMS OF SUPERIOR COURT OF YANCEY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the regular October Term of the Superior Court of Yancey County shall be for trial of civil cases only, and the January Term shall be a mixed term for civil and criminal cases.

Sec. 2. That all laws and clauses of laws in conflict here- with are hereby repealed.

Sec. 3. This act shall be in force and effect from first day of March, one thousand nine hundred thirty-four.

Ratified this the 13th day of May, A. D. 1933.
H.B. 1663  

CHAPTER 479

AN ACT SUPPLEMENTAL TO AN ACT RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES, BEING SENATE BILL 313, RATIFIED MARCH 20, 1933, AS AMENDED.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section one of Senate Bill 313, being an Act relating to the fees for registering federal crop liens and federal chattel mortgages, at the end thereof by adding: "Provided that this Act shall not apply to Caswell, Hertford and Person Counties."

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A.D. 1933.

S.B. 56  

CHAPTER 480

AN ACT TO REPEAL SECTIONS 3401 AND 3402 OF ARTICLE 6, CHAPTER 66 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO FEES FOR SEIZURE OF STILLS.

The General Assembly of North Carolina do enact:

SECTION 1. That sections three thousand four hundred and one and three thousand four hundred and two of Article six, Chapter sixty-six of the Consolidated Statutes of North Carolina, are hereby repealed. Provided the County Commissioners of Surry, Avery, Northampton, Greene, Alamance Counties shall pay the sum of ($5.00) five dollars for the capture of each distillery captured in said counties; provided the Commissioners of Yadkin County may in their discretion pay not exceeding ($5.00) five dollars; provided that the County Commissioners of Graham and Jackson Counties be allowed to pay, not to exceed, the sum of ($5.00) five dollars for seizure of a distillery; provided that this act shall not apply to the Counties of Caswell, Chowan, and Wilson Counties.

SEC. 1 ½. That this act shall not repeal any Public-Local Law.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A.D. 1933.
CHAPTER 481

AN ACT TO PROVIDE FOR INSTRUCTION IN THRIFT AND SAVING IN THE PUBLIC SCHOOLS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. Within 150 days from the approval of this Act the State Superintendent of Public Instruction shall provide in the public schools of the State for instruction in thrift and the principles, practice and advantage of saving.

SEC. 2. In connection with the instruction so provided arrangements shall be made at each school for the receiving of students’ savings deposits into the North Carolina State Thrift Society, subject to its rules and on the terms provided therein.

SEC. 3. That the administration of the system in each school shall be in charge of one or more of the teachers in said school to be designated by the principal.

SEC. 4. That the savings deposits shall be transmitted to the State Treasurer from time to time in accordance with rules to be established by the governing board of the North Carolina State Thrift Society and shall be held for the purposes declared in the charter of the said Society.

SEC. 5. This Act shall be in effect from and after the date of its ratification.

Ratified this the 13th day of May, A. D. 1933.

CHAPTER 482

AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED NINETY-ONE (2591) OF THE NORTH CAROLINA CODE OF 1927, RELATING TO REOPENING JUDICIAL SALES UNDER EXECUTION.

The General Assembly of North Carolina do enact:

SECTION 1. That Section two thousand five hundred ninety-one (2591) of the North Carolina Code of Nineteen Twenty-seven, be and the same is hereby amended by inserting in line seven of said section, after the word “will” the following: “or sale under execution duly issued.”

SEC. 2. That all laws and clauses of laws inconsistent herewith be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 575  
CHAPTER 483

AN ACT TO PROMOTE ORDERLY LIQUIDATION OF CLOSED AND INSOLVENT BANKS IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Banks of the State of North Carolina shall on or before the first day of June, 1933, and on the first day of January and July of each year thereafter file with the Secretary of the State of North Carolina a report showing all banks under liquidation in the State of North Carolina, and the names of any and all auditors together with the amounts paid to them for auditing each of said banks, and the names of any and all attorneys employed in connection with the liquidation of said banks together with the amount paid or contracted to be paid to each of said attorneys. If any attorney has been employed on a fee contingent upon recovery said report must state in substance the contract.

SEC. 2. Within five days from the receipt of said report the Secretary of the State of North Carolina shall cause same to be published one time in some newspaper published in each County in which a bank or banks are under liquidation, if there be a newspaper published in said County. If not, the Secretary of the State of North Carolina shall cause a copy of said report to be posted at the courthouse door in said county.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 625  
CHAPTER 484

AN ACT TO REPEAL CHAPTER THREE HUNDRED AND TWENTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE SO AS TO RESTRICT MOTOR VEHICLE TRAINS TO A COMBINATION OF NOT MORE THAN TWO VEHICLES.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter three hundred and twenty-two of the Public Laws of one thousand nine hundred and thirty-one, entitled "An Act to Correct a Clerical Error in the Enrollment of House Bill Two Hundred and Forty-seven As
Amended,” be and the same is hereby repealed, and the original language of sub-section (a) of section forty-one of Chapter two hundred and thirty-five of the Public Laws of one thousand nine hundred and thirty-one be and the same is hereby restored.

Sec. 2. This act shall be in force from and after July first, one thousand nine hundred and thirty-three.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1487  
CHAPTER 485

AN ACT TO INCLUDE POLK COUNTY IN CERTAIN AGRICULTURAL TENANCY LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. Amend Section two thousand three hundred sixty-six of the Consolidated Statutes by inserting the word “Polk” after the word “Pitt,” and before the word “Randolph.”

Sec. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1640  
CHAPTER 486

AN ACT TO PROVIDE FOR THE PAYMENT OF CERTAIN PARTS OF THE COSTS IN SETTLEMENT BY DELINQUENT TAXPAYERS IN COLUMBUS COUNTY, UNDER SENATE BILL 180, CHAPTER 181, PUBLIC LAWS 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where foreclosure suits have been brought on tax sales certificates for the year nineteen hundred twenty-nine, or prior years, any delinquent taxpayer, in order to be entitled to the benefits of Senate Bill one hundred eighty, now chapter one hundred eighty-one, Public Laws nineteen hundred thirty-three, either with respect to the execution of notes for such taxes, or in obtaining a discount for the cash payment of taxes or notes executed therefor, shall, in addition to paying the principal of the taxes, or the installments on said notes, as in such act required, pay the sum of three dollars for costs accruing in all such cases, and, upon the execution of such notes or the payment of the
principal of such delinquent taxes, or the installments on such notes, as the case may be, and as provided in the act, and said additional sum of three dollars in full settlement of the costs in such foreclosure suit, shall be otherwise entitled to the benefits of said act, and the proceeds of the collection of all such costs shall be turned into the general fund of said county.

SEC. 2. That the Board of County Commissioners are hereby authorized, empowered and directed to pay to the county attorney, out of the general fund of the county, the sum of three dollars in full and complete settlement for his services and expenses in each tax foreclosure suit heretofore handled and conducted by him. It is expressly understood that upon the payment of the amount heretofore stated, that all other funds due the said county attorney for bringing foreclosure suits shall become null and void.

SEC. 3. This act shall apply to Columbus County only.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1649

CHAPTER 487

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13, 1933, AND KNOWN AS “THE TAX FORECLOSURE ACT OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE” AS THE SAME RELATES TO COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in Columbus County all notices required by section fifteen of House Bill one hundred and fifty-eight, ratified March thirteen, one thousand nine hundred and thirty-three, and known as “The Tax Foreclosure Act,” to be sent out by the Clerks of the Superior Courts before issuing execution against the property of delinquent taxpayers shall be prepared and sent out by the County Accountant of said County instead of the Clerk of the Superior Court.

SEC. 2. That in Columbus County, the liens provided to be filed and the recording thereof and all other duties set forth in section nineteen of said House Bill one hundred and fifty-eight and required therein to be performed by the Clerk of the Superior Court shall be in charge of and performed by the County Accountant of said county instead of the Clerk.
of the Court thereof; it being the intent and purpose of this section to impose upon the County Accountant of Columbus County instead of the Clerk of the Superior Court all the duties required in section nineteen of House Bill one hundred and fifty-eight to be performed by the Clerk of the Superior Court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1232  CHAPTER 488
AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and thirty-three, or when their present terms expire: Provided, that they may qualify at any time within sixty days after the first day of April, one thousand nine hundred and thirty-three:

ALAMANCE COUNTY
Boone Station Township—J. J. Lambeth, W. P. Ireland.
Albright Township—R. F. Holt.
Newlin Township—J. M. Foust, W. O. Hackney.
Patterson Township—D. H. Lasley, C. L. Moser.
Melville Township—C. S. Parnell.

ALEXANDER COUNTY
Wittenburg Township—M. A. Duncan, John W. Spencer.
Sharpe's Township—E. L. Alexander, D. S. Ball, Marvin Watt, Neal Milsaps.
Etendale Township—S. W. Teague.
Alleghany.

Chapter

Alleghany County

Cherry Lane Township—A. V. Millsaps, Bruce Waggoner.
Piney Creek Township—C. L. Hash, W. F. Parsons.
Cranberry Township—W. F. Doughton, Eli Long.
Whitehead Township—D. C. Whitehead.

Anson.

Anson County

Wadesboro Township—G. D. Davidson, J. E. Gray, B. H. Crowder, C. L. Gamble (for a term of four years).
Lilesville Township—T. R. Liles, M. C. Maness, J. G. Williams (for a term of four years).
Morven Township—John P. Boyd, Mrs. Susan E. Braswell, B. H. Chapman (for a term of four years).
Gulledge Township—E. G. Jones, G. K. Little, J. T. Webb, J. P. Ratliff (for a term of four years).
White Store Township—J. W. Jones, J. T. Leonard, E. E. McRae (for a term of four years).
Burnsville Township—G. H. Parker, R. H. Thomas (for a term of four years).

Ashe.

Ashe County

Creston Township—J. M. Burkett.
Elk Township—C. L. Duncan.
Grassy Creek Township—W. P. Colvard, I. R. Young.
Hurricane Township—Fred D. Blevins, Gilliam Weaver, Jonathan Perry.
Horse Creek Township—E. W. Stansberry, A. M. Ham.
North Fork Township—W. R. Osborne.
Old Fields Township—J. W. Duncan, T. P. Scott.
Peak Creek Township—W. B. Scarborough, W. L. Miller, Loyd S. Richardson, B. F. Colvard, M. V. Hoppers.
Piney Creek Township—R. T. May, A. A. Perry.
Walnut Hill Township—R. L. Reeves, L. W. Baker.
Pond Mountain Township—B. F. Kilby.
Helton Township—A. D. Testerman.
Laurel Township—Bruce Graybeal.
(All for a term of two years).

AVERY COUNTY

Cranberry Township—W. C. Phillips, John Greer, R. Z. Burleson, Wilburn Pyatte (four years).
Roaring Creek Township—W. Isaac Cooper, E. E. McKinney, Robert J. Burleson (4 years), D. E. Pittman (4 years), Thomas Green (4 years).
Altamont Township—Walter Wiseman, Miss Cozie Taylor, Carl Arrowood (4 years), P. L. Johnson (4 years).
Beech Mountain Township—Vance Cook, Roy McQuire, Carl B. Edminstein (4 years), George M. Harmon (4 years).
Linville Township—L. W. Sudderth, C. J. Keller, Ivey Johnson (4 years), Glenn Daniels, J. L. Hartley.
Toe River Township—Mrs. Arizona Hughes, Carl Wiseman, R. L. Cross, D. Buchanon (4 years).
Wilson’s Creek Township—Keever Dellinger, L. B. Crump, Adore Coffey (4 years).
Banner Elk Township—Frank Perry (4 years).

BEAUFORT COUNTY

Bath Township—L. L. Tankard.
Pantego Township—L. W. Paul.
Chocowinity Township—R. L. Barr, L. O. Cratch.
Richlands Township—Hugh West, W. C. Thompson.
(All for a period of two years).
Washington Township—Clifford E. Smith (for a term of 4 years).

BERTIE COUNTY

Colerain Township—J. B. Mitchell, W. S. Tayloe.
Merry Hill Township—T. A. Smithwick, J. T. Keeter, C. S. Miller.
Mitchells Township—Lacy M. Early.
Roxobel Township—Wiley J. Parker, W. L. Rawls.
Snakebite Township—C. W. Spruill, Walter Hughes.
Whites Township—W. R. Lawrence.
Windsor Township—A. F. Castelloe, John C. Bell.
Woodville Township—T. C. Cobb, Garvey Bazemore (4 years).

Bladen.

Lake Creek Township—B. L. Anders.
Brown Marsh Township—A. C. Johnson.
Hollow Township—Scott Y. Pharr.
French's Creek Township—John Russ.
Abbottsbury Township—J. C. Atkinson, J. W. McEwen.
Colly Township—E. E. Cain.
Carver's Creek Township—J. K. Nicholson.
Turnbull Township—B. F. Tatum.
White's Creek Township—A. A. Robbins, Sr.
Bladenboro Township—J. P. Hester, W. D. Shipman (4 years).

Brunswick.

Shallotte Township—R. B. Hickmon, Sam T. Bennett, B. K. Gore, W. C. Gore, H. D. Williams.
Town Creek Township—L. J. McKeithan, M. B. Watkins, J. B. Atkinson.
(All for a period of two years).

Buncombe.

French Broad Township—J. M. Woodson.
Black Mountain Township—Ayden Burgin.
Limestone Township—B. L. Cunningham.
Biltmore Township—R. C. Sales.
Leicester Township—R. C. Miller.
Reems Creek Township—J. A. Clinton, W. B. Weaver, Jeff Garrison.
Ivey Township No. 1—Ellis Burlison.
Ivey Township No. 2—M. T. Arrowood.
Broad River Township—W. F. Stroud.
Flat Creek Township—Kenneth G. Roberts, E. S. Morgan.
Avery's Creek Township—R. E. Glenn.
Sandy Mush Township—Burgin Gillispie.
Hominy Township—C. W. Howell.

BURKE COUNTY
Lovelady Township—J. C. Berry, A. F. Abernathy, T. E.
Satterwhite, J. D. Knox.
Silver Creek Township—W. J. Gurley, E. A. Puett.
Icard Township—D. A. Hutto.
Upper Fork Township—W. A. Cook.
Morganton Township—V. V. Hollman, J. C. Patton.

Caldwell County
Lenoir Township—John M. Tuttle.

CABARRUS COUNTY
No. 8 Township—L. A. Lipe.

CAMDEN COUNTY
Shiloh Township—M. G. Jones, W. M. Forbes, W. B. Harrison.
South Mills Township—G. F. Spencer.
Court House Township—S. B. Seymour, W. W. Morriseute.

CARTERET COUNTY
Newport Township—Andrew J. Slaughter (2 years).

CASWELL COUNTY
Anderson Township—J. L. McKinney, W. S. Stainback, F. B. Goodson.
Dan River Township—James A. Gatewood, C. S. Walters.
Will Poindexter.
Leesburg Township—George W. Oliver, George B. Connally, W. P. Cooke.
Pelham Township—J. C. Womack.
Stoney Creek Township—J. P. Underwood, J. B. Turner, W. H. Williamson.
Yanceyville Township—B. S. Graves, A. Y. Kerr, S. D. McKinney.
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CATAWBA COUNTY

Mountain Creek Township—Carl Brotherton, C. L. Setzer, Lander Campbell.
Catawba Township—A. P. Little, John Phillips Coulter, Lewis C. Paston.
Newton Township—S. D. Mauney, Fred Abernethy, J. Frank Keever.
Cline's Township—R. C. Bradshaw, W. F. Gilbert, R. A. Sigmon.
Baudy's Township—Linton Wray, C. E. Rudisill.
Caldwell Township—John J. Ratchford, Craig Cline.

CHATHAM COUNTY

Albright Township—J. B. Ingle, S. P. Teague, Claudie Thompson (for two years).
Baldwin Township—Alf Norwood (for two years).
Bear Creek Township—W. T. Brooks, G. M. Andrews (for two years), C. W. Routh, G. H. Hancock.
Gulf Township—W. H. Garner (for two years).
Hadley Township—Carl Perry and Osborne Mann (for two years), E. J. Dark (for two years).
Williams Township—E. J. Riggsbee (for two years).
Cape Fear Township—E. E. Wilson.

CHEROKEE COUNTY

Hot House Township—John Newman.
Shoal Creek Township—W. F. Hill, Edgar Taylor.
Beaver Dam Township—Fred Graham, G. J. Crowe, Fred Martin, John Walker.

CHOWAN COUNTY

First Township—W. S. Summerrell, F. W. Hobbs.
Second Township—L. R. Bunch, Wayland Jordan.
Third Township—E. C. Welch, T. L. Ward.
Fourth Township—Dan Moran.
CLAY COUNTY

Brasstown Township—R. V. Wells.
Hiawassee Township—Ben Brown, N. F. Robinson.
Shooting Creek Township—Harley Parker.
Haynesville Township—
Sweetwater Township—

CLEVELAND COUNTY

Number One Township—S. J. McCluney.
Number Four Township—George W. Allen.
Number Six Township—Z. Kistler.
Number Eight Township—E. M. Eaker.
Number Nine Township—A. Kent Harris.
Number Ten Township—M. N. Gantt.
(All for a term of two (2) years).

COLUMBUS COUNTY

Bolton Township—A. B. Ward (4 years).
Williams Township—W. J. McPherson (4 years).
Lees Township—E. G. Watts (4 years), V. B. White (4 years).
Cerro Gordo Township—A. W. Williamson (6 years), V. J. Benton (2 years).
Whiteville Township—E. A. Maultsby (4 years), Bruce Pierce (4 years), A. S. Richardson (4 years), F. G. Walker (2 years).
Bug Hill Township—John B. Cox (4 years).
Bogue Township—R. I. Batten (4 years).
Ransom Township—W. C. Page, Jr.
Welches Creek Township—H. S. High (4 years).

CRAVEN COUNTY

Number One Township—J. B. Brown.
Number Three Township—E. L. Riggs.
Number Eight Township—Alice Colvin, W. E. Patterson.
(All for a term of two (2) years).

CUMBERLAND COUNTY

Cedar Creek Township—John Holmes.
Pearce's Creek Township—M. B. Person.
Rock Fish Township—H. J. Hall (for two years).
Cross Creek Township—R. C. Leggett, Jr.

CURRITUCK COUNTY

Poplar Branch Township—J. W. Forbes.
Cravford Township—G. W. Meiggs.
Moyock Township—J. E. Murray.
Fruitville Township—E. W. Brumley.
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DARE COUNTY

Kennakeet Township—U. G. O'Neal.

DAVIDSON COUNTY

Thomasville Township—J. W. Bowers, Frank E. Hepler, J. C. Green.
Lexington Township—C. P. Craver, R. L. Yokley.
Yadkin College Township—J. T. Williamson, Herman Craver.
Areadia Township—Miss Jane Zimmerman.

DAVIE COUNTY

Callahan Township—W. M. Seaford, George Tutteroll.
(All for a term of two (2) years).
Farmington Township—A. A. Holloman.
Jerusalem Township—C. D. Lefler.
North Callahan Township—A. J. Anderson.
East Shady Grove Township—J. D. March, C. D. Peebles.
South Callahan Township—T. G. Cartner.
Fulton Township—James B. Ratts.
Clarksville Township—C. W. Lowery, W. D. Reavis, J. H. Baity.

DUPLIN COUNTY

Kenansville Township—A. D. Grady.
Island Creek Township—H. H. Carter, J. Dickson Mallard, B. C. Boney.
Limestone Township—Carl Smith.
Warsaw Township—W. E. Hines.
(All for a term of two (2) years).

DURHAM COUNTY

Mangum Township—Dwight Thompson, Purvis Tilley, Jerry Perry, Van Buren Ellis, Willie Mangum, Mrs. Isaac Terry.
Patterson Township—G. W. Upchurch, Ralph Markham.
Oak Grove Township—Walter Ray.
Carr Township—E. H. Nichols.
EDGECOMBE COUNTY
Number Five Township—C. L. Fountain.
Number Two Township—John L. Cherry.
Number Twelve Township—W. F. Quigley.

FORSYTH COUNTY
Belews Creek Township—T. A. Martin, J. F. West.
Salem Chapel Township—J. H. Perrell.
Middle Fork Township Number One—T. S. Brown.
(All for a term of four (4) years.)

FRANKLIN COUNTY
Youngsville Township—J. R. Pearce.
Franklinton Township—Elvin C. Crews.
Gold Mine Township—J. L. Williams, M. L. Denton.
Sandy Creek Township—G. B. Egerton.
Louisburg Township—H. W. Perry.

GASTON COUNTY
Cherryville Township—A. L. Houser, Hudson P. Craft,
D. H. Harmon, L. E. Stroup, Pender Alexander.
Crowder's Mountain Township—I. A. White, M. L. Rhyne,
C. A. Thornburg.
South Point Township—A. C. Stroup, Geo. L. Wright,
A. M. Suggs.
Riverbend Township—J. A. McIntosh, W. N. Cavin.
Gastonia Township—Wade Sanders, (6 years).
(All for a term of four (4) years unless otherwise
specified).

GATES COUNTY
Mintonsville Township—T. J. Carter.
Hall Township—C. E. Sawyer.
Reynoldson Township—John T. Eure.
Hasletts Township—C. B. Lee.

GRAHAM COUNTY
Robbinsville Township—John H. Phillips.
Tapoco Township—W. T. Thomas.

GRANVILLE COUNTY
Walnut Grove Township—W. M. Thorp, E. D. Gooch.
Fishing Creek Township—Thomas G. Taylor, N. C. Brummitt.
Dutchville Township—S. F. Bullock, R. G. Stem, J. L. Peed.
(All for a term of 4 years).
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GREENE COUNTY

Olds Township—Robert Rouse.
Bull Head Township—Ralph Lane.
Speight Bridge Township—Ivey Smith.
(All for a term of (4) years).
Snow Hill Township—Frank Moseley, (for 2 years).

GUILFORD COUNTY

Morchard Township—H. S. Patterson.
Washington Township—Geo. R. Sockwell.
Gilmer Township—L. C. Davis.
Rock Creek Township—D. M. Davidson.
Friendship Township—W. H. Blalock.
High Point Township—C. C. Muse, H. L. Baumgardner, Frank McMullen.
Greene Township—Roy L. Bowman, (4 years).
Clay Township—A. M. Hemphill, (4 years).

HALIFAX COUNTY

Faucette Township—E. W. Liles, J. H. Lewis.
Butterwood Township—W. J. Collier.
Roseneath Township—R. L. Bradley, C. T. Lewis.
Halifax Township—J. R. Trisdale.
Enfield Township—Max Mayer, James Bellamy.

HARNETT COUNTY

Averaboro Township—J. D. Barnes, G. F. Owen, H. D. Hood, Jr.
Barbecue Township—J. V. Harrington.
Anderson's Creek Township—J. L. Marsh, Douglas McRae.
Hector's Creek Township—J. P. Bradley.
Johnsonville Township—C. C. Cameron.
Neill's Creek Township—D. D. Johnson.
Stewart's Creek Township—C. M. Hobbs, H. E. Truelove.
Upper Little River Township—W. H. Salmon, Carl O'Quinn.
HAYWOOD COUNTY

Ivey Hill Township—Clarence Mahaffey, J. F. Shelton, Herbert Plott.
Jonathans Creek Township—Marion Halcombe, Charley Leatherwood, John Howell.
Cataloochee Township—Jarvis Palmer, Dillard Caldwell.
Fines Creek Township—Herman Green, Allen Messer, R. Lawrence Russell.
Crabtree Township—C. L. Hill, G. C. Palmer.
Clyde Township—W. H. Terrill, Fred Ferguson, F. E. Haynes.
Ironduff Township—Ray Medford.
Pigeon Township—W. I. Mease, Rolph Moore.
East Fork Township—R. L. Pless, Will Posten.
Cecil Township—D. C. Bingham, Ken Browning.

HENDERSON COUNTY

Blue Ridge Township—John Lytle.
Clear Creek Township—J. R. Townsend, E. L. Justus.
Crab Creek Township—N. M. Brown, Meredith King.
Hooper's Creek Township—Walter Fletcher, Clyde Frady.
Green River Township—F. D. Bell.
Mills River Township—Harry Jones, G. O. Morgan.
Hendersonville Township—H. G. Ray, W. P. Whitmire,
(The last named for two years).

HERTFORD COUNTY

Ahoskie Township—M. D. Curtis, J. M. Eley.
St. John’s Township—W. J. Vaughan.
Harrellsville Township—Curtis B. Cotton, Thos. G. Britt.
Winton Township—W. L. Daniel.
Murfreesboro Township—R. H. Underwood.

HOKE COUNTY

Raeford Township—J. E. Canady, J. A. Niven.
Allendale Township—W. J. McLaughlin.
Little River Township—Murdock Cameron.
HYDE COUNTY


Ocracoke Township—Ike O'Neal, N. L. Bell, Nace Fulcher, Murray Tolson.


Fairfield Township—A. L. Cuthrell, Pat Simmons, Ben Cartwright, George Carter, Roland Jones, Dan Cuthrell.

(All for a term of two (2) years).

IREDELL COUNTY

Barringcr Township—J. Calvin Shinn, J. C. Murdock, L. G. Sloop.


Chambersburg Township—M. A. Beaver, M. M. Warren, Joe E. Webb.

Coddle Creek Township—Mack Sample, J. Blick Alexander, C. E. Hawthorn, G. F. Neal, W. L. Newton.

Davidson Township—J. W. Nixon.

Eagle Mills Township—J. R. Joyner.

Fallstown Township—W. C. Perry, G. M. Young, J. W. Crawford.

New Hope Township—W. I. Jolly, G. W. Harris, W. C. Woody.


Sharpesburg Township—J. S. King, W. D. McLellan.

Turnersburg Township—B. L. Gatton, O. G. Sills.

Union Grove Township—H. P. Van Hoy, W. R. Holmes.

Bethany Township—W. A. Watts, J. P. Ingram.

Cool Springs Township—W. S. Page, W. F. Reece.

Chambersburg Township—B. C. Howard.

JACKSON COUNTY

Qualla Township—Victor Rogers, G. J. Raby.

Caney Fork Township—J. R. Shular.

Cashiers Valley Township—C. G. Rogers.

Cullowhee Township—O. L. Norton.

River Township—P. N. Price.

Canada Township—A. E. Galloway.

Hamburg Township—Louis Monteith.

Mountain Township—J. B. Bumgarner.

Green's Creek Township—G. L. Green.
JOHNSTON COUNTY

Pleasant Grove Township—J. L. Ogburn, Ed. S. Coats,
Claude Stephenson.
Banner Township—R. T. Surles.
Elevation Township—D. D. Medlin, H. T. Smith, H. W.
Creech.
Selma Township—J. T. Hughes, W. Luther Etheridge.
Beulah Township—L. Z. Woodard, C. F. Darden, R. E. Hol-
land, J. H. Watson, P. A. Boyette.
Clayton Township—J. M. Turley.
O'Neals Township—J. Willard O'Neal and J. R. Johnson.
Micro Township—J. R. Atkinson.
Ingrams Township—Lewis Keen.
(All for a term of four (4) years).

JONES COUNTY

Pollocksville Township—George W. Pate, J. C. Moore.
White Oak Township—J. H. Wynn, C. M. Eubanks.
Beaver Creek Township—E. H. Pollock, Zeb Jones, J. C.
Metts.
Chinquapin Township—Amos Koonce, Herbert Tyndall, E.
M. Gilbert.
Cypress Creek Township—R. L. George, E. M. Philyaw.
Tuckahoe Township—N. D. Westbrook, Cecil Hargett.
(All for a term of four (4) years).

LENOIR COUNTY

Institute Township—J. Paul Hill.
Woodington Township—George O. Brown, E. H. Waller.

LINCOLN COUNTY

Lincolnton Township—W. M. McConnell.

MACON COUNTY

Franklin Township—Robert Stamey, W. L. Ramsey, Jess
Millshoal Township—L. A. Berry, Lee Dills, Blanchard
Brendle.
Ellijay Township—J. W. Henry, Sam Bryson, Will Henry,
P. N. Moses, Olney Moses.
Highlands Township—W. S. Davis, J. C. Mell.
Flats Township—Oden Penland, Raleigh McConnell.
Smithbridge Township—Mann Norton, Mallie Cube, John
Norton.
Cartoogechaye Township—Lester Waldrop, J. W. Stanley,
John Dalrymple.
Burlington Township—Robert Parrish, Furman Anderson.
Sugar Fork Township—John Morgan.
(All for a term of four (4) years).

MADISON COUNTY
Number One Township—Frank West (4 years).
Number One Township, Ward One—Roy L. Gudger, Lee Bryan.
Number Two Township—Creed Shelton, A. C. Gentry (6 years).
Number Four Township—James T. Ballard (6 years).
Number Six Township—Chester Brown (6 years).
Number Eight Township—Willie V. Plemmons (6 years).
Number Nine Township—W. M. Shipley (four (4) years), Hobeck J. Chandler (four (4) years).
Number Eleven Township—W. H. English (four (4) years).
Number Fourteen Township—Sam Peek (four (4) years), Joe Arrington (four (4) years).

MARTIN COUNTY
Williamston Township—W. T. Meadows (six (6) years).
Hamilton Township—John A. Davenport (six (6) years).

MECKLENBURG COUNTY
Pineville Township—Mason Smith, R. B. Johnston, Robert Downs.
Berryhill Township—E. R. McCoy.
Steel Creek Township—C. B. Choate, J. L. Millwee.
Sharon Township—J. Lee Phillips, J. C. Reid.
Providence Township—G. B. Bryant, S. F. Grier, Green L. Rea.
Crab Orchard Township—J. A. Newell, J. Lindsay Carter, D. C. Berryhill.
Mallard Creek Township—John P. Hunter, R. W. Alexander.
Paw Creek Township—T. B. Hoover, N. A. Cathey.
Dewees Township—S. T. Caldwell, R. T. Mooney.


(All for a term of two (2) years).

MITCHELL COUNTY

Bradshaw Township—S. H. Bryant, J. H. Tipton (for two years).
Fort Mountain Township—W. F. Gouge (for two years).
Little Rock Creek Township—A. W. Burleson (for two years).
Cane Creek Township—James DeGroat, J. B. Buchanan (2 years).
Glenn Township—G. W. Butler (for two years).
Grassy Creek Township No. 1—A. S. Burleson, Jerry Buchanan (for two years).
Grassy Creek Township No. 2—G. Ellis Young, Charles Schism (for 2 years).
Snow Creek Township—Tarp Ellis (for two years).
Bandana Township—Weldon Johnson (for two years).
Harrell Township—Carter Hill, W. O. Peak (for two years).
Red Hill Township—Robert Garland, Isaac Tipton (for 2 years).

MONTGOMERY COUNTY

Cheek's Creek Township—T. C. Fesperman, W. T. Brewer.
Ophia Township—B. A. Davis.

MOORE COUNTY

Ritter's Township—Norman I. Finnison.
Carthage Township—J. L. McGraw, Kenneth Caddell.
Mineral Springs Township—W. C. Dinneen.

NASH COUNTY

South Whitaker Township—C. C. Braswell.
Manning Township—H. L. Windley.
Rocky Mount Township—W. S. Swain.

NEW HANOVER COUNTY

Federal Point Township—C. M. Murrin.
Northampton.

**NORTHAMPTON COUNTY**

*Roanoke Township*—J. R. Baugham, W. F. Nelson.
*Gaston Township*—R. E. Cleaton, J. L. Camp.
*Seaboard Township*—H. H. Deeke, Zeno L. Davenport, W. Pernell Stephenson.
*Occoeechee Township*—T. D. Stephenson.
*Rich Square Township*—W. E. Spivey, L. G. Bolton.
*Jackson Township*—P. M. Fleetwood.
*Pleasant Hill Township*—R. C. Crew.

Onslow.

**ONSLOW COUNTY**

*Stump Sound Township*—H. V. Grant (for 4 years).

Orange.

**ORANGE COUNTY**

*Chapel Hill Township*—Paul Robertson.
*Cedar Grove Township*—Lance Phelps.
*Little River Township*—N. T. Jones, Jack Walker.
*Bingham Township*—S. L. Ray, Manley Snipes, Fred Eu-banks.

Pamlico.

**PAMLICO COUNTY**

*Number One Township*—B. F. Hardison.
*Number Two Township*—T. T. Gaskins, Joe Lupton.

Pasquotank.

**PASQUOTANK COUNTY**

*Providence Township*—James Morgan.
*Newland Township*—Horace W. Lynch.
*Salem Township*—Geo. E. Halstead.
*Mt. Herman Township*—W. D. Weeks.
*Elizabeth City Township*—L. B. Twiford.

Pender.

**PENDER COUNTY**

*Burgaw Township*—W. D. Huhn.
*Topsail Township*—A. W. King.
*Holly Township*—Willie Marshburn, Riley Jones, A. M. Bloodworth.
*Rocky Point Township*—Wallace Robinson, T. E. Hayes.

Person.

**PERSON COUNTY**

*Allenville Township*—Ed. T. Gentry.
*Flat River Township*—J. O. Pearce.
*Holloways Township*—P. H. Fontaine, W. B. Humphries, S. W. Melton.
Olive Hill Township—C. E. Winstead, Jr.
Roxboro Township—W. I. Newton, W. J. Winstead.

PERQUIMANS COUNTY

Parkville Township—David R. Trueblood.

PITT COUNTY

Belvoir Township—W. C. Cobb.
Greenville Township—B. F. Tyson.
Bethel Township—C. M. Burton.
Farmville Township—J. W. Joyner.
Carolina Township—A. L. Woolard.

POLK COUNTY

Columbus Township—W. A. Burgess, J. R. Splawn.
Tryon Township—R. A. Leonard.

RANDOLPH COUNTY

Trinity Township—John H. Elder.
Back Creek Township—J. W. Morgan.
Brower Township—B. F. Brown, John L. Kearns.
Columbia Township—J. R. Steel, R. W. York.
Concord Township—S. M. Lewis, M. F. Skeen, Orph Kearns.
Cedar Grove Township—Eugene Kearns, Ralph Whatley, W. S. Gatlin, Dewey Parks.
Coleridge Township—H. P. Moffitt, R. H. Brady, R. L. Caviness.
Franklinville Township—W. C. Craven, E. C. Routh.
Grant Township—C. A. Lewallen, Von Pugh.
Liberty Township—R. C. Palmer.
New Market Township—Hal Farlow, E. W. White.

Providence Township—G. W. Pugh, Jas. F. Pugh.

Tabernacle Township—John Cameron, L. E. Hoover.
Union Township—H. A. Lucas.

RICHMOND COUNTY

Mark's Creek Township—R. L. Ussery.
Steeles Township—J. W. Capel.
Robeson County

Maxton Township—A. C. McKinnon, A. H. White, J. S. McKee.
Parkton Township—J. L. Armstrong, Neill A. McMillan.
Red Springs Township—J. D. Callahan.
Saddletree Township—Grady S. Harrell.
Smith’s Township—J. Belton McNeill, Dan McArthur.
Pembroke and Smith’s Township—J. R. Moore.
Pembroke Township—E. S. Pate, William R. Locklear, Rev. Lonnie Jacobs.
Raft Swamp Township—H. Frank Townsend.
Back Swamp Township—L. B. Barnes, Julius T. Singleterry.
Rowland Township—Ed. McKinnon.
Thompsons Township—T. S. Greyard.
Orrum Township—Marshall Shepherd, J. Belin Lawson.
Shannon Township—John Walters.
Wishart’s Township—Bunn Stansel.
Union Township—Paul Robertson.
Marietta Township—Oliver Page.
Gaddy’s Township—J. Worth Burns.
Howellsville Township—J. H. Powers.
Fairmont Township—William B. Jennings.

Rockingham County

Hogan’s Township—Upton G. Wilson.

Rowan County

Atwell Township—A. L. Deal (for 4 years).
Morgan Township—Joseph C. Miller.

Rutherford County

Cool Springs Township—C. G. Hill, Carl Huntley.
Sulphur Springs Township—W. G. Harris.
Rutherfordton Township—J. P. Bean.
Chimney Rock Township—John Flack.
Camp Creek Township—
SAMPSON COUNTY

Mingo Township—Geo. W. Wilson (four (4) years), D. M. Williford (for a term of 4 years).

SCOTLAND COUNTY

Stewartsville Township—H. O. Covington, W. P. Stewart, Dan Shaw.
Spring Hill Township—Edwin Shaw, Dan McGirt.
Williamson Township—Jesse C. Gibson, F. L. Rachels.
Laurel Hill Township—J. S. Jackson, M. F. Livingston, C. M. McMillan.

STANLY COUNTY

Almond Township—M. M. Furr, D. Walter Sides.
Tyson Township—E. D. Thompson, F. F. Scarboro.
Ridenhour Township—G. C. Moss, Dewey Shoe.
Endy Township—L. H. Bost.

STOKES COUNTY

Beaver Island Township—T. G. Reynolds.
Snow Creek Township—Moir Hawkins.
Meadows Township—R. T. Beck.
Peters Creek Township—F. T. Tilley.
Sauratown Township—Elkin Smith.
Danbury Township—N. A. Martin.

SURRY COUNTY

Mount Airy Township—G. H. Cox, I. L. Armfield (4 years).
Pilot Township—B. E. Whitaker.
Westfield Township—W. B. Bryant, W. B. Blair.
Bryan Township—B. J. Snow (4 years).
Siloam Township—A. C. Snow (4 years).
Long Hill Township—David B. Needham.

SWAIN COUNTY

Charlestown Township—L. Lomina (4 years), L. B. Woodard.

TRANSYLVANIA COUNTY

Brevard Township—F. E. Shuford, H. E. Erwin, R. E. Mackey, E. P. McCoy.
Cathey's Creek Township—N. S. Galloway, W. S. McLean.
Dunns Rock Township—L. P. Wilson, Glad Whitmire.
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Eastatoe Township—Weldon Galloway, Fred Nicholson, Charlie Gravely, Clyde Hubbard.
Gloucester Township—A. C. Price, Clarence Greene, H. S. McCall.
Hogback Township—L. E. Cash, T. C. McCall, T. B. Reid.
Little River Township—Claude Shuford, P. T. Watson.
(All for a term of two (2) years only).

Tyrrell County

Alligator Township—D. M. Pledger, E. F. Basnight.
Columbia Township—J. G. Brickhouse, A. Melson, W. C. Alexander, E. P. Cohoon.
Scuppernong Township—J. Eli Woodley.
South Fork Township—W. M. Barnes, Jr.

Union County

Goose Creek Township—E. E. Presson, H. M. Furr, A. B. Austin.
Marshville Township—C. L. Bowman, J. Hurley Griffin.
Sandy Ridge Township—W. L. Hemby, B. R. Clark, Page Price.
Lanes Creek Township—J. W. Martin, E. E. Huggins.
Jackson Township—R. D. Sims, Henry McWhorter.
New Salem Township—P. J. C. Efird.
Vance Township—W. E. Lemmond.

Vance County

Middleburg Township—B. S. Parham, E. L. Fleming, R. L. Gennett.
Nutbush Township—R. T. Walston.
Townsville Township—R. B. Taylor.
Williamsboro Township—J. H. Rice.
Kittrell Township—J. B. Allen, T. T. Ellis.
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WAKE COUNTY


Cedar Fork Township—G. J. Green.

Holly Springs Township—R. H. Templeton.

White Oak Township—B. H. Pate.

Middle Creek Township—S. A. Adams.

WARREN COUNTY


Sixpound Township—H. E. Rodwell.

Nutbush Township—A. E. Paschall.

Sandy Creek Township—T. H. Aycock.

Judkins Township—J. V. Shearin.

Warrenton Township—W. C. Fagg, M. T. Pridgen, C. F. Moseley.

Fork Township—B. G. Tharrington, B. O. Ayscue.

WARATAUGA COUNTY

Bald Mountain Township—J. W. Wall, R. F. Vannoy.

Blowing Rock Township—J. T. Miller (4 years).

Boone Township—A. J. Edmisten.

Blue Ridge Township—J. M. Bradshaw.

Cove Creek Township—C. B. Moody, Scott Swift, E. G. Greer (4 years), Don J. Horton.

Elk Township—C. C. Triplette.

Laurel Creek Township—Claude Edmisten, E. Y. Edmisten.

Meat Camp Township—C. G. Hodges, Cable Winebarger, Nahum Winebarger (4 years), Eugene Moretz (4 years).

Meat Camp Township No. 2—H. C. Beach (4 years), Herman McNeill.

North Fork Township—B. R. South.

Shawneehaw Township—Fred Edmisten, Ernie Triplette.

Stony Fork Township—W. S. Moretz, E. B. Hardin.


WAYNE COUNTY

New Hope Township—T. W. Best.

WILKES COUNTY

Antioch Township—Robert Mathis, Walter Foster, Simon Curry.


Elk Township—Glen Shell, Hill McNeill, Greene Wellborn.
Lewis Fork Township—Conrad Jones, Troy Huffman, W. E. Blackburn.
Lovelace Township—G. H. Hayes, Andrew Johnson, D. W. Marlowe.
Moravian Falls Township—Sam Greer, Sam Pennell, Clarence Gilreath, Mrs. Floy M. Jennings, F. C. Holder.
Mulberry Township—J. D. Hall, Spurgeon Kyle, Will Brewer.
Rock Creek Township—G. C. Pendry, B. W. Pendry, W. J. Templeton.
Stanton Township—Marcus Yates, Rom Church, Carl Church.
Union Township—A. M. Whittington, Isaac Vannoy, Coy Miller.
Walnut Grove Township—Mrs. Jettie Campbell, William Truitt, B. Bud Brown.
Wilkesboro Township—Ray Hemphill, William Barber, William James, C. W. Culler, Abagail Bumgarner.
Beaver Creek Township—Foster Barlow.
North Wilkesboro Township—I. M. Myers, J. S. Hall.

Wilson County

Spring Hill Township—Albert Watson (for two years).
Stantonsburg Township—Rupert S. Bagley.

Yadkin County

Boonville Township—W. W. Reece.
Deep Creek Township—J. W. Brandon, Ralph Haynes, T. E. Haire, F. R. Bates (4 years).
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Liberty Township—C. L. Gabard, Joe Laughlin, W. P. Brandon, Joe Williams (4 years), Carl Shore (4 years).
Fall Creek Township—J. A. Mathews, A. B. Hobson, D. G. Hobson, W. M. Collins (4 years), J. M. Chatham.
(All of the above for a term of six years unless otherwise specified.)

YANCEY COUNTY

Egypt Township—Banister Hensley, Martin Pate, S. C. Edwards, I. R. Wilson, W. M. Ledford, O. S. Williams, Monroe McIntosh (moved to C. R. T. S.), J. W. Wheeler.
Ramseytown Township—W. M. McIntosh, D. A. Hughes, J. Will Higgins, John M. Howell, W. M. Duncan, R. E. Holloway.
Jacks Creek Township—M. C. Elliott, V. L. Edwards, Carl T. Young, Robert Peterson.
Brush Creek Township—L. D. Thomas, A. C. Greene, L. G. Deyton.
Crabtree Township—Joe Young, L. H. Hutchins, R. N. Silver, John L. Young.
Pensacola Township—J. C. Hutchins, S. M. Riddle, John Ogle, A. G. Wilson, Ralph Mumpower.

Sec. 2. That section one hundred and ninety-eight of the Consolidated Statutes shall not be applicable to the said H. W. Perry, herein appointed Justice of the Peace.

Sec. 3. That the appointment of the said H. W. Perry, his acceptance, qualifications and exercise of the duties of the office of Justice of the Peace shall in no wise affect his right to practice as attorney-at-law in the various courts, except
Acts validated up to ratification of Act.

All official acts validated, as well as prior qualifications.

Effective April 1, 1933.

H.B. 1652    CHAPTER 489

AN ACT TO EXTEND THE PROVISIONS OF SECTION THREE THOUSAND FIVE HUNDRED THIRTY-SIX, SECTION THREE THOUSAND FIVE HUNDRED THIRTY-SEVEN, SECTION THREE THOUSAND FIVE HUNDRED THIRTY-EIGHT, AND SECTION THREE THOUSAND FIVE HUNDRED THIRTY-NINE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA TO MOTOR BUSSES OPERATED BY COMMON CARRIERS FOR HIRE.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of Section three thousand five hundred thirty-six, Section Three thousand five hundred thirty-seven, Section Three thousand five hundred thirty-eight, and Section Three thousand five hundred thirty-nine of the Consolidated Statutes of North Carolina be, and the same are, hereby extended to motor busses operated in the urban, inter-urban or suburban transportation of passengers for hire, and to the operator or operators thereof, and the agents, servants, and employees of such operators.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 444  CHAPTER 490

AN ACT TO PROVIDE FOR ADMISSION INTO THE STONEWALL JACKSON TRAINING SCHOOL AND SAMARCAND MANOR OF DELINQUENT BOYS AND GIRLS OF THE CHEROKEE INDIAN RACE, OF ROBESON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the governing authorities of the Stonewall Jackson Training School at Concord and the State Home and Industrial School for Girls at Samarcand are hereby authorized and directed to make proper provisions for admitting delinquent boys and girls respectively of the Cherokee Indian Race of Robeson County to these institutions under the same rules and regulations as are now provided for admitting delinquent boys and girls of the white race; Provided, however, that the boys and girls so admitted shall be separated from the white inmates of the said institutions.

SEC. 2. For the purpose of carrying out the provisions of this act there is appropriated and added to the Appropriations Act of 1933, passed at the present session of the General Assembly, a sum of ten thousand dollars ($10,000) for each fiscal year ending June 30, 1934, and June 30, 1935.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 574  
CHAPTER 491

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL 238, ENTITLED, "A BILL TO BE ENTITLED AN ACT TO TRANSFER THE STATE HIGHWAY PATROL FROM THE HIGHWAY DEPARTMENT TO THE DEPARTMENT OF REVENUE AND TO REQUIRE SAID PATROL TO PERFORM OTHER AND ADDITIONAL DUTIES TO THOSE PRESCRIBED BY THE ACTS OF 1929, CHAPTER 218, AND THE ACT OF 1931, CHAPTER 381; AND TO TRANSFER THE ILLUMINATING OIL, GAS AND LUBRICATING OIL, INSPECTION DIVISION, TO THE DEPARTMENT OF REVENUE AND PLACE UPON THE COMMISSIONER OF REVENUE THE DUTIES AND FUNCTIONS NOW PERFORMED BY THE BOARD OF AGRICULTURE AND TO AUTHORIZE AND REQUIRE THE HIGHWAY PATROL UNDER THE DIRECTION OF THE DEPARTMENT OF REVENUE TO PERFORM THE DUTIES OF INSPECTORS FOR SUCH DEPARTMENT: AND TO LIMIT THE NUMBER OF MOTOR VEHICLE INSPECTORS," RATIFIED APRIL FIFTEENTH, 1933, IT BEING AN ACT, TRANSFERRING THE ILLUMINATING OIL, GAS AND LUBRICATING OIL, INSPECTION DIVISION, TO THE DEPARTMENT OF REVENUE, ETC.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill 238, it being an act entitled, "An Act to Transfer the State Highway Patrol from the Highway Department to the Department of Revenue and to Require Said Patrol to Perform Other and Additional Duties to those Prescribed by the Acts of 1929, Chapter 218, and the Act of 1931, Chapter 381; and to Transfer the Illuminating Oil, Gas and Lubricating Oil, Inspection Division, to the Department of Revenue and Place upon the Commissioner of Revenue the Duties and Functions now Performed by the Board of Agriculture and to Authorize and Require the Highway Patrol under the Direction of the Department of Revenue to Perform the Duties of Inspectors for such Department: and to Limit the Number of Motor Vehicle Inspectors," ratified April 15th, 1933, be and the same is hereby amended as follows:

In Section 2 of said Act after the figures and words, "381, shall be" and before the words, "the same" insert the word, "and," also after the words, "the same," and before the word "are" strike out the word "and."

SEC. 2. That this Act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 584

CHAPTER 492

AN ACT TO AMEND CHAPTER ONE HUNDRED AND TEN (110), ARTICLE FOUR (4), OF CONSOLIDATED STATUTES OF NINETEEN NINeteen (1919), RELATING TO THE PRACTICE OF OPTOMETRY.

The General Assembly of North Carolina do enact:

SECTION 1. That Section Sixty-six Ninety-six (6696) of Article Four (4), Chapter One Hundred and Ten (110) of Consolidated Statutes of Nineteen Nineteen (1919), be stricken out and there be substituted therefor the following:

Annual fees; Failure to pay; Revocation of license; Collection by suit.

For the use of the Board in performing its duties under this Article, every registered optometrist shall, in every year after the year One Thousand Nine Hundred and Thirty-two (1932) pay to the Board of Examiners the sum of not exceeding Five and no/100 Dollars ($5.00), the amount to be fixed by the Board, as a license fee for the year. Such payments shall be made prior to the first day of April in each year, and in case of default in payment by any registered optometrist his certificate may be revoked by the Board at the next regular meeting of the Board after notice as herein provided. But no license shall be revoked for non-payment if the person so notified shall pay, before or at the time of consideration, his fee and such penalty as may be imposed by the Board. The penalty imposed on any one person so notified as a condition of allowing his license to stand shall not exceed Five and no/100 Dollars ($5.00). The Board of Examiners may collect any dues or fees provided for in this Section by suit in the name of the Board. The notice hereinbefore mentioned shall be in writing, addressed to the person in default in the payment of dues or fees herein mentioned at his last known address as shown by the records of the Board, and shall be sent by the Secretary of the Board by Registered Mail, with proper postage attached, at least twenty (20) days before the date upon which revocation of license is considered, and the Secretary shall keep a record of the fact and of the date of such mailing. The notice herein provided for shall state the time and place of consideration of revocation of the license of the person to whom such notice is addressed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 595  
CHAPTER 493
AN ACT TO AMEND SECTION 2583 OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED NINETEEN, VOLUME ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section 2583, Volume One, Consolidated Statutes of North Carolina, be, and the same is hereby amended, by inserting the words, "and/or recorded," between the word "executed" and the word "and" in line three, and by inserting at the end of line four after the word "state," and before the word "the" in line five, "or has disappeared from the community of his residence and his whereabouts remains unknown in such community for a period of three months and cannot, after diligent inquiry be ascertained," and by inserting the words "and/or recorded," between the word "executed" and the word "is" in line six of said section.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 605  
CHAPTER 494
AN ACT PRESCRIBING THE MANNER OF ADVERTISEMENT AND SALE OF SCHOOL PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-two of chapter one hundred and thirty-six of the Public Laws of North Carolina, Session 1923, be and the same is hereby repealed.

SEC. 2. That when in the opinion of the Board, any schoolhouse, schoolhouse site or other public school property has become unnecessary for public school purposes, it may sell the same at public auction after advertising the said property for the period of time and in like manner as to places and publication in newspapers as now prescribed for sales of real estate under deeds of trust. Provided further, that the sale shall be reported to the office of the Clerk of the Superior Court and remain open for ten (10) days for an increase bid, and if the said bid is increased the property shall be re-advertised in the manner as re-sales under deeds of trusts, and if there is no raised or increased bid within ten (10) days, the Chairman and Secretary of the Board shall execute a deed to the pur-
chaser, and the proceeds shall be paid to the Treasurer of the County School Fund.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after ratification.
Ratified this the 13th day of May, A. D. 1933.

S.B. 633     CHAPTER 495

AN ACT SUPPLEMENTAL TO SENATE BILL NO. 55 THE SAME BEING AN ACT TO AMEND SECTION 3893 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO FEES OF WITNESSES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 55, ratified February 8, 1933, be and the same is hereby amended by adding at the end of section 1 of said bill the following: "Provided this act shall not apply to officers who, under contract of employment, receive as a part of their compensation fees allowed by law."

SEC. 1½. That the provisions of this bill shall apply only to Rutherford, Polk, McDowell, Cleveland and Henderson Counties.

SEC. 2. That this act shall be in full force and effect from and after its ratification.
Ratified this the 13th day of May, A. D. 1933.

S.B. 712     CHAPTER 496

AN ACT EXEMPTING PITTMAN COUNTY FROM CERTAIN SECTIONS OF HOUSE BILL NO. 158, PASSED BY THE 1933 SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of Sections 19 and 20 of House Bill No. 158, passed by the General Assembly of 1933, shall not apply to Pitt County, and said County is hereby exempted from said Sections 19 and 20.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.
Ratified this the 13th day of May, A. D. 1933.
S.B. 664  

CHAPTER 497

AN ACT TO AID PUBLIC SCHOOL TEACHERS IN SECURING, RAISING AND RENEWING THEIR CERTIFICATES.

The General Assembly of North Carolina do enact:

SECTION 1. That each and every college or university of the State is hereby authorized to aid public school teachers or prospective teachers in securing, raising, or renewing their certificates without restrictions, except as set forth in the rules and regulations of the State Board of Education, applying alike to all departments, work, and instructors of each and every college or university in this State.

SEC. 2. All laws or rules and regulations in conflict herewith are hereby repealed.

SEC. 3. This Act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

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S.B. 683  

CHAPTER 498

AN ACT TO AMEND CHAPTER 86 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF 1925, AUTHORIZING AND EMPOWERING ADMINISTRATORS, EXECUTORS OR COLLECTORS OF A DECEDENT'S ESTATE TO RENEW OBLIGATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 1 of Chapter 86 of the Public Laws of North Carolina, Session of 1925, be, and the same is hereby amended by adding after the word "decedent" at the end of said section the following:

"unless the time for final settlement of the estate of said decedent has been extended from year to year for a longer period by order of the Clerk of the Superior Court, approved by the resident Judge of the Superior Court, and when the time for final settlement of said decedent's estate has been so extended, such note, bond or other obligation for the payment of money or any renewal thereof by the said administrator, executor or collector may likewise be extended but not beyond the period authorized by the Court for the final settlement of the estate of said decedent."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 688

CHAPTER 499

AN ACT TO AMEND HOUSE BILL NO. 1154, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTY-THREE, ENTITLED “AN ACT TO PROVIDE FOR THE REORGANIZATION OF BANKS IN NORTH CAROLINA,” SO AS TO PROVIDE FOR THE TRANSFER OF TRUST BUSINESS IN CONNECTION WITH THE REORGANIZATION OF NATIONAL BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 11 of House Bill No. 1154, Public Laws of One Thousand Nine Hundred and Thirty-three, entitled “An Act to provide for the Reorganization of Banks in North Carolina,” be, and the same is hereby, amended by inserting after the comma following the word “Act” in the second line thereof, the following: “or, in case of a national bank if reorganized under the provisions of the Act of Congress of March 9, 1933, known as the ‘Bank Conservation Act.’”

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 693

CHAPTER 500

AN ACT RELATING TO FUNDING AND REFUNDING BONDS OF COUNTIES, MUNICIPALITIES AND OTHER GOVERNMENTAL UNITS.

The General Assembly of North Carolina do enact:

SECTION 1. Funding or refunding bonds authorized by a bond ordinance adopted under the Municipal Finance Act, or by a bond order adopted under the County Finance Act, when such ordinance or order was adopted before the eleventh day of April, nineteen hundred and thirty-three, may be delivered notwithstanding such ordinance or order may not contain a description of the indebtedness to be funded or refunded. Provided, all funding, refunding or readjustment bonds authorized to be issued after the eleventh day of April, nineteen hundred and thirty-three, must conform to the requirements of all laws enacted for the purpose of funding, refunding and readjusting such indebtedness.

SEC. 2. This Act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 707  

CHAPTER 501

AN ACT TO AMEND HOUSE BILL 660, SAME BEING ENTITLED "AN ACT TO REQUIRE THE FEES FOR WHICH A COUNTY IS LIABLE UNDER ARTICLE 5, CHAPTER 23, CONSOLIDATED STATUTES, TO BE APPLIED UPON THE PAYMENT OF TAXES," RATIFIED APRIL 10, 1933, SO AS TO EXEMPT WILSON COUNTY FROM THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 660, it being, "An Act to require the fees for which a county is liable under Article 5, Chapter 5, Consolidated Statutes, to be applied upon the payment of taxes," ratified April 10, 1933, be and the same is amended as follows: At end of Section 3 of said act add the following: Provided, no provision of this act shall apply to Wilson County.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 709  

CHAPTER 502

AN ACT TO REPEAL HOUSE BILL NUMBER 1297, ENTITLED, "AN ACT TO AMEND SENATE BILL NUMBER 180 OF THE SESSION OF THE GENERAL ASSEMBLY OF 1933, SO AS TO EXCLUDE JACKSON COUNTY FROM THE MANDATORY PROVISIONS OF SAID ACT," RATIFIED MAY 5th, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 1297 entitled, "An act to amend Senate Bill 180 of the Session of the General Assembly of 1933, so as to exclude Jackson County from the Mandatory provisions of said act," ratified May 5th, 1933, be and the same is hereby repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
CHAPTER 503

AN ACT TO AMEND THE REVENUE ACT WITH RELATION TO ABSORPTION OF THE TAX ON MOTION PICTURES.

The General Assembly of North Carolina do enact:

SECTION 1. That section 105 of an act enacted at this session of the General Assembly, known as House Bill No. 120, entitled “An Act to Raise Revenue,” be amended by adding after the word “tax” in line 37 of the printed committee substitute bill the following:

“Provided, if the tax upon admissions herein levied is not added to the admission price as a separate charge to any exhibition of motion pictures, shown under percentage royalty contracts, the gross receipts with reference to such royalty contracts shall be deemed to be the gross receipts from admissions after the percentage tax upon gross receipts shall have been paid or deducted.”

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

CHAPTER 504

AN ACT RELATIVE TO DRAINAGE ASSESSMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. Whenever any assessment has been made or may be made by any drainage district formed under the laws of the State of North Carolina upon any lands in said district, either for construction or maintenance of its system of drainage or for any other purpose, and the particular assessment made against any particular piece of property has been paid or shall be hereafter paid in full, then and in that event no other or further assessment may be made upon said land for the purpose of providing money for the purpose for which the original assessment was made.

SEC. 2. That the provisions of the Act shall not apply to Mecklenburg County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 4. That this Act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
S.B. 747

CHAPTER 505

AN ACT TO REPEAL HOUSE BILL NO. 1628, OF THE PRESENT SESSION OF THE GENERAL ASSEMBLY, RATIFIED MAY 12, 1933, AND TO AMEND SENATE BILL 180, OF THE PRESENT SESSION OF THE GENERAL ASSEMBLY, RATIFIED FEBRUARY 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 1628, of the present session of the General Assembly, ratified May 12, 1933, be, and the same is hereby repealed.

SEC. 2. That Senate Bill No. 180 of the present session of the General Assembly, ratified February 13, 1933, be amended by adding at the end of Section 9 thereof, the following: "Provided, that Section 9 shall not apply to Dare County and the municipalities therein."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1284

CHAPTER 506

AN ACT TO AMEND SECTION 25 OF CHAPTER 120 OF THE PUBLIC LAWS OF 1929, RELATING TO CHOICE OF PERSONAL PHYSICIAN.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-five of chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by adding to said section the following: "Provided, however, if he so desires, an injured employee may select a physician of his own choosing to attend, prescribe and assume the care and charge of his case, subject to the approval of the Industrial Commission."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
H.B. 1645  CHAPTER 507
AN ACT TO AMEND THE MACHINERY AND REVENUE ACTS ENACTED AT THIS SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 914, entitled "An Act to Provide for the Listing and Valuing of All Property, Real, Personal and Mixed, at Its True Value in Money," ratified on the 3rd day of April, 1933, be amended by adding after the word "act" in the first line of Section 2 the following: "or the Revenue Act."

SEC. 2. That the act of the General Assembly enacted at this session, known as House Bill No. 120, entitled "An Act to Raise Revenue," be amended by adding thereto the following additional sections:

"Sec. 512. The definitions contained in Article 1 of House Bill No. 914, entitled 'An Act to Provide for the Listing and Valuing of All Property, Real, Personal and Mixed, at Its True Value in Money,' shall be incorporated as definitions applicable to this act.

"Sec. 513. That this act shall be in force and effect from and after its ratification."

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1653  CHAPTER 508
AN ACT TO DEFINE THE LIMITS OF THE VILLAGE OF YANCEYVILLE IN THE COUNTY OF CASWELL, AND TO PRESCRIBE THE LIMITS IN SAID VILLAGE IN WHICH BEER AND OTHER BEVERAGES MENTIONED IN THE "BEVERAGE CONTROL ACT OF 1933" MAY BE SOLD.

The General Assembly of North Carolina do enact:

SECTION 1. That for the purposes of this act the limits of the village of Yanceyville shall be and include all the property within one-half mile in each direction of the public square.

SEC. 2. That it shall be unlawful to sell any beer, lager beer, ale, porter, wine, fruit juices, and other brewed or fermented beverages mentioned in the "Beverage Control Act of 1933," in the area mentioned and described in section one of this act, except that the beverages mentioned in said act may be sold at any place of business on the Public Square coming...
under the provisions of said act or within seventy-five feet each way from the outer margins of said square. Provided, that a license is obtained as provided by law, it being the purpose and intention to confine the sale of beverages mentioned in the "Beverage Control Act of 1933" to the business section of the village of Yanceyville.

SEC. 3. That any person, firm, or corporation or other combination acting as a unit violating the provisions of this act shall be guilty of misdemeanor and may be fined or imprisoned in the discretion of the court.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1657  
CHAPTER 509

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF HOUSE BILL NUMBER 120, ENTITLED "AN ACT TO RAISE REVENUE," PASSED AND ORDERED ENROLLED, MAY 11TH, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number One hundred and twenty, entitled "An act to Raise Revenue," passed and ordered enrolled, May 11th, 1933, be and the same is amended as follows:

In subsection (b) of section 112, where it reads

"In cities or towns of 10,000 population and over 25,000 population $50.00"

strike out the word "over" and insert the word "less" so that it will read

In cities or towns of 10,000 population and less than 25,000 population $50.00.

SEC. 2. That all laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.
H.B. 1669   CHAPTER 510

AN ACT TO APPOINT S. M. BOYETTE, D. P. SPELL AND N. H. BARBER JUSTICES OF THE PEACE IN JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That S. M. Boyette, D. P. Spell and N. H. Barber be, and they are hereby appointed Justices of the Peace in Ingrams Township, Johnston County, for a term of four (4) years: Provided, that they may qualify at any time within sixty (60) days after the ratification of this act.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

H.B. 1675   CHAPTER 511

AN ACT CREATING AN AGRICULTURAL AND BREEDERS' ASSOCIATION FOR THE COUNTY OF PASQUITANK ON APPROVAL BY THE VOTERS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby created an Agricultural and Breeders' Association Commission for the County of Pasquotank to consist of three members to have and exercise the power and authority hereinafter set forth, and which Commission hereby established shall for the first term consist of the following citizens of Pasquotank County, North Carolina, to-wit:

L. B. Culpepper, Chairman, of Pasquotank County, F. Webb Williams and C. E. Thompson, all of Pasquotank County.

The term of office of said Commissioners shall be for a period of six years from the date of the ratification of this act and their successors in office shall be appointed by the Legislature for a like term: Provided, however, that any vacancies occurring in said Commissioners by reason of resignation, death, inability to serve or otherwise then and in such event such unexpired term of office shall be filled by the remaining members of such commission: Provided, further, that at all times two members of such commission shall be residents of Pasquotank County, North Carolina.
Compensation.

The Chairman of the Commission shall receive as compensation the sum of eighteen hundred dollars per year and each member of the Commission other than the Chairman shall receive as compensation the sum of three hundred dollars per year; and said Commission shall have full power and authority to employ or otherwise secure in their discretion a secretary for the Commission, the salary of such secretary to be designated by the Commission, and also to employ or otherwise secure such legal and clerical assistance as the Commission shall deem necessary and all salaries and expenses of the Commission shall be borne and paid as hereinafter set out.

The Commission herein appointed shall be known and designated as the Pasquotank County Agricultural and Breeders' Association Commission and shall exercise its authority and act both generally and specially by and under such name.

SEC. 2. The Commission herein appointed shall have full power and authority to grant to any association, duly incorporated under the laws of North Carolina, a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:

SUB-SEC. (a). No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,

SUB-SEC. (b). That said corporation have sufficient capitalization and financial resources to satisfy the Commission that it is financially able to comply with all the rules and regulations of the Commission and is fully able to financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and

SUB-SEC. (c). That any corporation holding such a franchise in the event it shall desire to conduct trotting, pacing or running horses shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.

SUB-SEC. (d). That as a prerequisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of Pasquotank County the following charges or fees:

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for
more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of Pasquotank County; and,

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of Pasquotank County for each day or part of day during which said corporation conducts races or racing, a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the sum of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

Sub-sec. (e). In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission, and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be prorated among the holding franchises.

Sec. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course outside the corporate limits of the City of Elizabeth City, but inside the corporate limits of Pasquotank County and to conduct and to maintain therein horse races: Provided, however, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M. Eastern Standard Time, and that no person under the age of twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is accompanied by his or her parent or guardian, and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: Provided, however, that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the

Additional charge of $100 per year.

Also 10% of gross receipts for races each day.

Maximum per day, $5,000.

Expenses borne by holder of franchise.

Privileges of franchise.

No Sunday races.

Hours limited.

Restriction on admittance of minors.

Pari mutuel machines allowed.
enclosure of said park, driving ground or race course while
said park, driving ground or race course is open for racing,
to participate in the operation, or become a patron of said
Pari Machines and Appliances.

Sub-sec. (a). Any franchise or privilege granted by the
Commission to any corporation under the provisions of this
act shall be and remain irrevocable so long as said corporation
complies with the terms and provisions of said franchise and
complies with the rules and regulations of the said Commis-
sion: Provided, however, that no franchise granted to any
corporation by said Agricultural and Breeders’ Association
Commission shall be transferred or assigned to any other corpo-
ration except by and with the written consent of the Com-
mmission first obtained.

Sec. 4. That the Commission herein appointed shall have
full power and authority to adopt such rules and regulations
as it may from time to time deem necessary to properly carry
out the intentions of this act and any violations of any of
the provisions of this act or any violations of any of the rules
and regulations of the Commission by any Corporation hold-
ing a franchise or by any of its officers, agents or employees
shall be a misdemeanor.

Sec. 5. That the provisions of this act shall become effective
only when the same has been approved by the voters of Pas-
quotank County and the board of commissioners of said county
is hereby authorized and directed to hold an election, within
sixty days after the ratification of this act, at which time
there shall be submitted to the qualified voters of Pasquotank
County the question of creating an Agricultural and Breeders’
Association Commission and allowing a race course to be con-
structed for horse racing in said county. At said election,
those favoring such proposition shall vote a ballot on which
shall be written or printed the words “For Race Course” and
those not favoring such proposition shall vote a ballot on
which shall be written or printed the words “Against Race
Course.” If a majority of the votes cast at said election shall
be “For Race Course” then the provisions of this act shall
be in full force and effect, but if a majority of the votes cast
be “Against Race Course,” then the provisions of this act
shall be null and void.

Sec. 6. That this act shall apply only to Pasquotank County,
and when and if approved by the voters of said County, Pas-
quotank County shall be exempted from such provisions of
chapter thirty-nine and article thirty-four, sub-chapter twelve
of chapter eighty-two, of the Consolidated Statutes of North
Carolina as may be in conflict therewith.
Sec. 7. That this act shall be in full force and effect from and after its ratification.
Ratified this the 13th day of May, A. D. 1933.

S.B. 703

CHAPTER 512

AN ACT TO PROHIBIT THE SALE OF BEER OR OTHER ALCOHOLIC BEVERAGES WITHIN ONE-HALF MILE OF ANY CHURCH BUILDING IN THE VILLAGE OF WORTHVILLE, RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to sell any wine, beer or other alcoholic beverages authorized to be sold under the Beverage Control Act of 1933 within a distance of one-half mile of any church building in the village of Worthville, Randolph County.

SEC. 2. Any person, firm or corporation violating the provisions of this Act shall be guilty of a misdemeanor.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this Act, to the extent of such conflict, are hereby repealed.

SEC. 4. This Act shall be in full force and effect from and after its ratification.
Ratified this the 13th day of May, A. D. 1933.

S.B. 731

CHAPTER 513

AN ACT TO EXEMPT DRAINAGE DISTRICTS IN PITT COUNTY FROM OPERATION OF CERTAIN SECTIONS OF SENATE BILL NO. 180, PASSED BY THE 1933 SESSION OF THE GENERAL ASSEMBLY, RELATING TO TAX LIENS.

The General Assembly of North Carolina do enact:

SECTION 1. That all drainage districts and drainage district assessments in Pitt County are exempted from the operations of Section 9 of Senate Bill No. 180, passed by the 1933 Session of the General Assembly.

SEC. 2. This act shall apply only to Pitt County.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.
Ratified this the 13th day of May, A. D. 1933.
H.B. 1673  

CHAPTER 514

AN ACT TO AMEND SENATE BILL 313, RELATING TO THE FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES, WHICH WAS RATIFIED MARCH 20, 1933, BY EXEMPTING SURRY COUNTY FROM THE OPERATION OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That Surry County be, and the same is hereby exempt from the provisions of Senate Bill three hundred and thirteen, relating to the fees for Registering Federal Crop Liens and Federal Chattel Mortgages, which was ratified March twentieth, nineteen thirty-three.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.B. 145  

CHAPTER 515

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR PITTS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That W. C. Cobb and William A. Dunn be and they are hereby appointed Justices of the Peace in and for Belvoir Township, Pitt County, for a term of six years.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 618  

CHAPTER 516

AN ACT TO PRESERVE THE RECREATIONAL ADVANTAGES OF THE STATE LAKES.

Whereas, the various State lakes of North Carolina are owned by the public and should be administered for the highest service to all the people; and

Whereas, the natural advantages of these State lakes should be developed for the attraction of tourists as well as for residents of the State, and in order to prevent the destruction of the natural beauty of these waters to the deprivation of the pleasures they afford to the public; therefore
The General Assembly of North Carolina do enact:

SECTION 1. That all recreation, including hunting, fishing, etc., in, upon or above, any or all of the State lakes, referred to in Section 7544 of the Consolidated Statutes and subsequent laws, may be regulated in the public interest by the State agency having administrative authority over these areas.

SEC. 2. That for the purpose of protecting the breeding grounds of the fish inhabiting these State lakes, the administrative authority in control of said lakes may extend to the waters of all streams running into said lakes so that such regulations relating to fishing as in the opinion of such authority will help to accomplish such purpose may be put into effect.

SEC. 3. That no person, firm or corporation shall erect upon the floor of, or in or upon, the waters of any State lake which is State property, any dock, pier, pavilion, boat house, bath house, or other structure without first having secured a permit to do so from the State agency in charge of such State property. Said permit must set forth in required detail the size, cost and nature of such structure, and any person, firm or corporation erecting any such structure, without a proper permit or not in accordance with the specifications of said permit shall be guilty of a misdemeanor and upon conviction shall be fined not more than $50 or imprisoned not exceeding thirty days. The State being the owner of the property may immediately proceed to remove such unlawful structure through due process of law, or may abate or remove the same as a nuisance after five days' notice.

SEC. 4. That the Department of Conservation and Development, through its authorized agent or agents, is hereby authorized to require of non-residents of the county within which a State lake is situated a daily or weekly permit in lieu of the regular "resident State license" for fishing with hook and line or rod and reel within said lake in accordance with the regulations of the Department relating to said lake, as follows: A one-day permit, 35 cents; a two-day permit, 50 cents; a weekly permit, $1. With the exception of the features of this Section, the laws and regulations dealing with the issuance of fishing permits by said Department must be complied with.

SEC. 5. Provided this Act shall not repeal H. B. No. 700 regulating the speed of boats on White Lake, in Bladen County, being ratified March 15th, 1933: Provided further, that this act shall not apply to Craven County.

SEC. 6. All laws, both public and public-local, or clauses of such laws in conflict with this act are hereby repealed.
SEC. 7. This act shall be in force from and after its ratification.
   Ratified this the 15th day of May, A. D. 1933.

S.B. 626   CHAPTER 517
AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO DESIGNATE CERTAIN ROADS AS LIGHT TRAFFIC ROADS.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 3846 (j) of volume three of Consolidated Statutes, as amended by Section twenty-one of Chapter one hundred and forty-five of the Public Laws of one thousand nine hundred and thirty-one, be amended by adding the following additional sub-section:

"(c). The State Highway Commission shall have authority to designate any highways upon the State system as 'Light Traffic Roads' when, in the opinion of the State Highway Commission, such roads are inadequate to carry and will be injuriously affected by the maximum legal traffic loads: and all such roads so designated shall be conspicuously posted as 'Light Traffic Roads' and shall be so shown by appropriate designation upon the official maps published by the State Highway Commission: and the maximum load limits allowed by law for highways in this State shall, as to such light traffic roads, be reduced to the extent of twenty per cent. Provided, that no standard concrete highway or other highway built of material of equivalent durability shall be designated as a light traffic road."

SEC. 2. That this Act shall be in force from and after its ratification.
   Ratified this the 15th day of May, A. D. 1933.
S.B. 686  CHAPTER 518

AN ACT TO REPEAL SENATE BILL NO. 476, RATIFIED APRIL 24, 1933, ENTITLED "AN ACT THAT THE SALE OF LIME PRODUCED BY CONVICT LABOR BE CONFINED TO THE VARIOUS STATE DEPARTMENTS AND ITS SUB-DIVISIONS."

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 476, ratified April 24, 1933, entitled "An Act That the Sale of Lime Produced by Convict Labor be Confined to the Various State Departments and its Sub-Divisions," be and the same is hereby repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 701  CHAPTER 519

AN ACT TO SUPPLEMENT THE APPROPRIATION MADE TO THE CORPORATION COMMISSION AND/OR THE PUBLIC UTILITY COMMISSIONER.

Whereas, the amount of $25,000.00 for 1933-1934 and $22,090.00 for 1934-1935, appropriated by the Legislature, is inadequate to pay the reduced salaries of the members of the Corporation Commission, the necessary minimum office force and the absolutely necessary expenses of maintaining the Commission even in the most economical way, and

Whereas, there is a most insistent demand on the part of the people of the State, as has been evidenced by the recent action of this Legislature, for an investigation of utilities in order that it may be determined what are just and proper rates for the services rendered by the utilities, and

Whereas, in order to determine what are just and proper rates, funds must be provided for the purpose of ascertaining the values of the properties devoted to the public use before rates can be properly and definitely fixed to produce a fair return on said valuations, and

Whereas, said valuations can not be determined without funds sufficient to make audits and appraisals and no funds whatever are now available, and

Whereas, the Revenue Bill, which has just been enacted by the Legislature, promises to raise an amount sufficient to bal-
Additional appropriation made for such purpose.

Appropriation for appraisals and audits.

Conflicting laws repealed.

Effective June 30, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby appropriated to the Corporation Commission and/or the Public Utilities Commissioner the sum of ten thousand dollars ($10,000.00) per annum for the special purpose of investigating public utility properties and practices for the purpose of determining fair and equitable rate structures. The expenditures under this appropriation are to be under the control of the Governor and the Budget Commission.

SEC. 2. That for the purpose of carrying out the provisions of Section 1037 (d) of Section one, of Chapter four hundred and fifty-five, P. L. (Public Laws) one thousand nine hundred and thirty-one, the additional sum of $25,000.00 per annum is hereby appropriated for use by the Governor, in addition to the General Emergency and Contingency Fund to cover expenses of such appraisals and/or audits.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after June thirtieth, one thousand nine hundred and thirty-three.

Ratified this the 15th day of May, A. D. 1933.

S.B. 723

CHAPTER 520

AN ACT TO AMEND HOUSE BILL 1232, BEING AN ACT TO APPOINT JUSTICES OF PEACE IN THE SEVERAL COUNTIES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 1232, being an Act to Appoint Justices of Peace in the Several Counties in North Carolina, passed at this session of the General Assembly, and ratified May 2, 1933, be, and the same is hereby amended by adding the following names under the caption of Catawba County:

N. A. Whitener Hickory Township
J. W. Gentry Jacobs Fork Township
Fred L. Phillips Jacobs Fork Township

SEC. 2. That all laws and clauses of laws in conflict here-with are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
S.B. 730  CHAPTER 521
AN ACT TO REPEAL HOUSE BILL 1560, ENTITLED A JOINT RESOLUTION MAKING THE CHICKADEE THE OFFICIAL BIRD OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill 1560, a joint resolution making the chickadee the official bird of the State, ratified May 8, 1933, be and the same is hereby repealed.

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A.D. 1933.

S.B. 733  CHAPTER 522
AN ACT TO PROVIDE FOR REGULATIONS SO AS TO PROHIBIT UNFAIR TRADE PRACTICES IN THE ADMINISTRATION OF THE GENERAL RETAIL SALES TAX LAW.

Whereas, the enactment of House Bill 120 of the General Assembly of Nineteen Hundred Thirty-three embraces the levying of a General Retail Sales Tax in North Carolina, imposed as a license tax on retail merchants for the privilege of doing business in the State; and

Whereas, the need exists for the promulgation of uniform rules and regulations whereby the merchants may conduct successfully their business in the State while operating under this emergency levy; Therefore

The General Assembly of North Carolina do enact:

SECTION 1. That in order that fair trade practices may be encouraged and any deleterious effect of the retail sales tax levy may be minimized, the Commissioner of Revenue is empowered and directed to devise, promulgate and enforce regulations under which retail merchants shall collect from the consumers, by rule uniform as to classes of business, the sales tax levied upon their business by the retail sales tax article; Provided, that the Commissioner of Revenue shall have the power to change the regulations and methods under which the merchants shall collect the tax from the consumers, from time to time, as experience may prove expedient and advisable. Methods for the passing on by merchants to their customers the retail sales tax on sales to said customers may include plans which require both more and less than three (3%) per cent of the sale price, the purpose being to enable the mer-
chants to collect approximately the amount of three (3%) per cent on their total sales volume. Such regulations as herein authorized shall be promulgated by the Commissioner of Revenue to become effective after reasonable notice to the retail merchants and when so promulgated they shall have the full force and effect of law. Any merchant who violates such rules and regulations shall be guilty of a misdemeanor and upon conviction shall be fined not less than five ($5.00) dollars nor more than five hundred ($500.00) dollars or be imprisoned for not more than six months, or be both fined and imprisoned in the discretion of the court; provided, however, that every such violation shall be a separate offense hereunder. It shall be the duty of the solicitors of the several judicial districts of the State to prosecute violations of this Act.

SEC. 2. That the provisions of this Act shall not affect in any manner the character or validity of the sales tax levy as a merchants license tax, and they may not be pleaded or considered in the event any provision of the general revenue act is attacked as unconstitutional.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 737  
CHAPTER 523

AN ACT TO TRANSFER THE DIVISION OF WEIGHTS AND MEASURES TO THE DEPARTMENT OF REVENUE AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor of North Carolina is hereby authorized by executive order to transfer the Superintendent of Weights and Measures, as set up by Chapter 261, Public Laws of 1927, and the laws amendatory thereto, to the Department of Revenue.

SEC. 2. That in the case of the transfer of the Superintendent of Weights and Measures as set forth in the preceding section, the Governor, together with the Commissioner of Revenue, are hereby authorized and empowered to promulgate and enforce such rules and regulations as he or they may deem necessary or advisable to effectuate Section 4 of the Act known as Senate Bill No. 238, enacted by the General Assembly of 1933, as well as Chapter 261 of the Public Laws of 1927 as amended, and all appointive and elective authority now vested in the Commissioner of Agriculture by Chapter 261 of the Public Laws of 1927 pertaining to weights and measures, are
hereby transferred to the Governor of North Carolina; and
the Governor is specifically authorized and empowered to ap-
point a Superintendent of Weights and Measures to serve at
the will of the Governor.

SEC. 3. Whenever any commodity now named in Section
8060, Consolidated Statutes, shall be quoted or sold by the
bushel, the bushel shall consist of the number of pounds stated
in said section; and whenever quoted or sold in subdivisions
of the bushel, the number of pounds shall consist of the frac-
tional part of the number of pounds as set forth therein for
the bushel; and when sold by the barrel shall consist of the
number of pounds constituting 3.281 bushels.

SEC. 4. All laws and clauses of laws in conflict with this
act are hereby repealed.

SEC. 5. This act shall be in full force and effect from and
after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 749  CHAPTER 524

AN ACT AUTHORIZING THE DIRECTOR OF THE BUD-
GET TO USE CERTAIN UNENCUMBERED BALANCES
EXISTING UNDER THE APPROPRIATIONS OF 1931
TO DISCHARGE INTEREST OBLIGATIONS INCURRED
IN OPERATION OF PUBLIC SCHOOLS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Director of the Budget is hereby au-
thorized to use any unencumbered balance or balances that
may exist under the appropriations made under title IV, 5,
(2) and (2½), Chapter 429, Public Laws of 1931, and known
as the six months school fund, the Tax Reduction Fund and
the Emergency Fund for the support of the public schools, in
either and/or both years of the biennium ending June 30,
1933, to discharge the interest obligations incurred in provid-
ing funds to operate the public schools for the said biennium.

SEC. 2. That all laws and clauses of laws in conflict with
the provisions of this Act are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and
after its ratification.

Ratified this the 15th day of May, A. D. 1933.
H.B. 95  
CHAPTER 525
AN ACT TO AMEND SECTION ONE THOUSAND THREE HUNDRED THIRTY-FOUR OF THE CONSOLIDATED STATUTES IN REGARD TO THE PUBLICATION OF ANNUAL STATEMENT OF CLAIMS AND REVENUES IN HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand three hundred thirty-four be amended by striking out all after the colon in line ten and inserting in lieu thereof the following: "Provided that the Board of County Commissioners of Hertford County shall not be required to publish the statement in some newspaper in the county if, in their discretion, the cost of the publication is excessive."

Sec. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 706  
CHAPTER 526
AN ACT TO AMEND SECTION 1681 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO EXEMPT MOORE COUNTY FROM PROVISION FOR PAYMENT FOR DAMAGES DONE BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes of North Carolina be amended by adding after the word "County" and the period following said word in the last line of said section, the following: "Provided, that all of the provisions of said section one thousand six hundred eighty-one of the Consolidated Statutes of North Carolina, after the word 'collected' and the colon following in line five (5) of said section shall not apply to Moore County."

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act be and they are hereby repealed.

Sec. 3. That this act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
AN ACT TO AUTHORIZE THE STATE SUPERINTENDENT OF PUBLIC INSTRUCTION TO PAY FROM THE TAX REDUCTION FUND THE BALANCE DUE CERTAIN SCHOOL TEACHERS IN WILKES COUNTY ON SALARIES FOR THE SCHOOL YEAR 1931-1932.

Whereas, an insufficient amount of money was provided to take care of the extended school term in Fairplains District, Wilkes County, for the school year 1931-1932 for the reason that an erroneous valuation for said district was sent to the State Board of Equalization, the correct valuation for the district for the year 1931 being $331,114 and the valuation used by the Board of Equalization being $510,000; and

Whereas, certain public school teachers in said Fairplains District were employed for the eight months term and performed their full contract in teaching said length of time, but on account of insufficient funds furnished by the Board of Equalization were not paid for the full period, the amount of said unpaid salaries being as follows: Grady F. Miller, principal, $89.10, Mrs. Angie Henderson, $85.50, Mrs. E. D. Dancy, $76.50, Mary Louise Jones, $67.60, a total amount of $318.60:

Now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Superintendent of Public Instruction is hereby authorized, empowered and directed to pay to the County Board of Education of Wilkes County from the Tax Reduction Fund set apart for the year one thousand nine hundred thirty-two—one thousand nine hundred and thirty-three the sum of three hundred and eighteen dollars and sixty cents, to be used by said county board in the payment of the salaries hereinabove set forth.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
CHAPTER 528

H.B. 926

AN ACT TO AMEND SECTION 3481 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA BY CONFERING UPON THE CORPORATION COMMISSION OR ITS SUCCESSOR THE POWER TO AUTHORIZE THE CESSATION OF PASSENGER SERVICE UPON RAILROADS WHERE THE CONVENIENCE AND NECESSITY OF THE TRAVELING PUBLIC DO NOT REQUIRE THE RUNNING OF PASSENGER TRAINS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand four hundred and eighty-one of the Consolidated Statutes be and it is hereby amended by adding at the end thereof the following: "The Corporation Commission, or its successor, however, shall have and it is hereby vested with the power in any case in which the convenience and necessity of the traveling public do not require the running of passenger trains upon its railroad to authorize such railroad company to cease the operation of passenger trains as long as the convenience and necessity of the traveling public shall not require such operation: Provided that this Act and any ruling hereafter made by the Corporation Commission, or its successors, shall not be construed as abrogating or repealing the provisions of any charter or franchise requiring such common carrier to furnish daily freight service over its lines, nor cause the discontinuance of daily freight service where now maintained.

Sec. 2. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

CHAPTER 529

H.B. 1091

AN ACT TO LIMIT THE TIME IN WHICH ACTIONS MAY BE MAINTAINED TO RECOVER DEFICIENCY JUDGMENTS AFTER THE FORECLOSURE OF MORTGAGES AND DEEDS OF TRUST ON REAL ESTATE.

The General Assembly of North Carolina do enact:

SECTION 1. No action shall be maintained on any promissory note, bond, evidence of indebtedness or debt secured by a mortgage or deed of trust on real estate after the foreclosure of the mortgage or deed of trust securing the same, except within one year from the date of sale under such foreclosure, or from the date of the ratification of this Act, if such sale precedes.
its ratification; but this Act shall not extend the time of limitation on any such action.

Sec. 2. All laws and parts of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in force from and after its ratification.

Ratified this the 15th day of May, A.D. 1933.

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H.B. 1450  CHAPTER 530

AN ACT TO AMEND SECTION 3337 OF THE CONSOLIDATED STATUTES PERTAINING TO ACKNOWLEDGMENT BEFORE JUSTICES OF THE PEACE WHERE CLERK'S CERTIFICATES OR ORDER OF REGISTRATION DEFECTIVE, APPLICABLE ONLY TO THE COUNTIES OF CLAY AND BUNCOMBE.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand three hundred and thirty-seven of the Consolidated Statutes be amended by striking out the words "one thousand nine hundred and seven" in line nine and the words "nineteen hundred and seven" in the last line and inserting in lieu thereof the words "one thousand nine hundred and twenty-eight": Provided, that this act shall not apply to pending litigation.

Sec. 2. Provided further that this Act shall apply only to probates taken by Justices of the Peace in Clay County during the year of 1927.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A.D. 1933.
H.B. 1472    CHAPTER 531

AN ACT TO AMEND CHAPTER 103, PUBLIC LAWS 1929, RELATING TO THE PUNISHMENT FOR OBTAINING ENTERTAINMENT AT HOTELS AND BOARDING HOUSES WITHOUT PAYING THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, chapter one hundred and three, Public Laws of one thousand nine hundred and twenty-nine, be amended so as to read as follows: "This act shall only apply to Martin, Pitt, Wake, Watauga, Buncombe, Jackson and Franklin Counties."

Sec. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1500    CHAPTER 532

AN ACT TO AMEND CHAPTER TWO HUNDRED SIXTY OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND CHAPTER TWO HUNDRED FOUR OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO TAX SALES.

The General Assembly of North Carolina do enact:

SECTION 1. That section five of Chapter two hundred sixty, Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by inserting after the word "herein" and before the word "otherwise" in line nineteen the words "or at any time before the order to make deed is made."

Sec. 2. That section three of Chapter two hundred four, Public Laws of one thousand nine hundred twenty-nine, be and the same is hereby amended by adding at the end thereof the following: "But no such judgment shall be effective, or be made to become effective, until final order to make deed is made."

Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
H.B. 1578  
CHAPTER 533

AN ACT TO AMEND AN ACT RATIFIED ON THE 5TH DAY OF MAY, ONE THOUSAND NINE HUNDRED THIRTY-THREE, THE SAME BEING ENTITLED "AN ACT TO AMEND CHAPTER ONE HUNDRED TWENTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AND AMENDATORY ACTS THERETO, PARTICULARLY CHAPTER THREE HUNDRED THIRTY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED THIRTY-ONE, SO AS TO CHANGE THE RATES FOR AUTOMOBILES, TRUCKS, TRUCK TRACTORS, TRAILERS, SEMI-TRAILERS AND BUSSES," AND BEING COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. FOUR HUNDRED FORTY-SIX.

The General Assembly of North Carolina do enact:

SECTION 1. The act ratified the 5th day of May, one thousand nine hundred thirty-three, known as "An act to amend Chapter one hundred twenty-two of the Public Laws of one thousand nine hundred twenty-seven, and amendatory acts thereto, particularly Chapter thirty-three of the Public Laws of one thousand nine hundred thirty-one, so as to change the rates for automobiles, trucks, truck tractors, trailers, semi-trailers and busses," being Committee Substitute for House Bill No. 446, is hereby amended by inserting after the words "shall not be included" and before the words "or revenue" in the fourth line from the end of subsection six, the following: "and amounts expended for tolls in using toll bridges shall be deducted from gross revenues."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
H.B. 1639  
CHAPTER 534

AN ACT TO AUTHORIZE THE DIRECTOR OF THE DIVISION OF PURCHASE AND CONTRACT TO EXCHANGE THE AUTOMOBILE NOW OWNED BY THE STATE OF NORTH CAROLINA AND ALLOTTED TO THE GOVERNOR FOR ANOTHER AUTOMOBILE WHENEVER IN HIS JUDGMENT SAME IS NECESSARY.

Whereas, the automobile now owned by the State of North Carolina and allotted for use to the Governor has been in constant use for four years and has been driven more than one hundred and fifty thousand miles; and

Whereas, after an automobile has had this much use, its upkeep and operation is expensive; and

Whereas, it would be more economical to secure a new machine to be allotted for use of the Governor: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Director of the Division of Purchase and Contract is hereby authorized and empowered in his discretion and at any time during the next biennium that he thinks is proper, to sell or exchange the automobile now owned by the State of North Carolina and assigned for use to the Governor of North Carolina for a new automobile, which automobile shall be owned by the State of North Carolina and allotted for use of the Governor, and whatever difference in price shall be paid out of the Contingency and Emergency Fund.

SEC. 2. That the request and allotment for the appropriation to carry out the above shall be made upon request of the Director of the Division of Purchase and Contract whenever asked by him in the manner now provided by law.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
H.B. 1660  CHAPTER 535

AN ACT TO PREVENT FRAUD AND DECEPTION IN THE SALE OF REBUILT ELECTRIC STORAGE BATTERIES AND PRESCRIBING PENALTIES FOR VIOLATION THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. Any person, firm or corporation who assembles or rebuilds an electric storage battery for use on automobiles, in whole or in part, out of second-hand or used material such as containers, separators, plates, groups or other battery parts, and sells same or offers same for sale in the State of North Carolina without the word "rebuilt" placed in the side of the container, shall be guilty of a misdemeanor and, upon conviction thereof, shall be sentenced to pay a fine not exceeding two hundred and fifty dollars or imprisoned for a term not exceeding six months or both.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1662  CHAPTER 536

AN ACT TO AMEND SENATE BILL NUMBER 180 ENTITLED, "AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALE CERTIFICATES," RATIFIED MARCH 27, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill number one hundred and eighty, ratified on March twenty-seventh, one thousand nine hundred thirty-three, be amended by changing the period at the end of section fourteen to a semi-colon and adding the following: "and provided further that the portion of said act which provides for a ten (10%) per cent discount for cash payment and for payment of installments before same become due may not apply to the County of Chatham or any municipality of said county if and when the County Board of Commissioners of said county or the governing body of any municipality in said county by resolution duly approved by said board as governing body provides that same be not allowed."
Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1668  CHAPTER 537

AN ACT TO REGULATE THE DISTRIBUTION OF PUBLIC FUNDS AND COLLECT LICENSE FEES IN CERTAIN COUNTIES IN NORTH CAROLINA.

Whereas, section six thousand one hundred twenty-six (a) of Consolidated Statutes, nineteen hundred twenty-four, provides:

"All funds paid by the National Forest Commission, by authority of act of Congress approved May twenty-third, one thousand nine hundred and eight (Thirty-five Stat., two hundred sixty), for the counties of Avery, Buncombe, Burke, Haywood, Henderson, Jackson, Macon, Swain, Transylvania, Watauga, and Yancey, shall be paid to the treasurers, or to the men acting as such, of the above-named counties, for the use and benefit of the school fund and road fund of each county: Provided, that said funds in each county shall be divided equally between the road fund and the school fund. All funds which may hereafter come into the hands of the State Treasurer from like sources shall be likewise distributed"; and

Whereas, the public laws of North Carolina now prescribe that all public roads and public schools in North Carolina shall be supported by the State; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That all funds paid by the National Government to the various Counties of North Carolina, under above section, shall hereafter be paid to the proper county officers and said funds shall, when received, be placed in the account of the general County Funds.

Sec. 2. That no wording in Section two thousand and ninety-nine, Consolidated Statutes, nineteen nineteen, or any other North Carolina Statute or law, or special act, shall be construed to abrogate the vested rights of the State of North Carolina to collect fees for license for hunting and fishing on any government owned land or in any government owned stream in North Carolina including the license for County, State or non-resident hunters or fishermen; or upon any lands or in any streams hereafter acquired by the Federal Govern-
ment within the boundaries of the State of North Carolina. The lands and streams within the boundaries of the Great Smoky Mountains National Park to be excepted from this act.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1679  CHAPTER 538

AN ACT TO AMEND SENATE BILL 318, BEING "AN ACT TO IMPROVE THE SANITARY CONDITIONS OF THE MANUFACTURE OF BEDDING," RATIFIED MAY 3RD, 1933, SO AS TO EXEMPT EDGECOMBE, WILSON AND LENOIR COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill three hundred and eighteen, being "An Act to improve the sanitary conditions of the manufacture of bedding," ratified the third day of May, nineteen hundred and thirty-three, be amended by adding a section to said act, to be designated as "Sec. 11 (a)," and reading as follows:

"Sec. 11 (a). Provided that in cases where mattresses are made solely by blind persons that such blind persons shall be exempt from paying the tax provided in said Senate Bill 318."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1685  CHAPTER 539

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF HOUSE BILL NO. 1232, IT BEING, "AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," ORDERED ENROLLED MAY 13, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 1232 entitled, "An act to appoint Justices of the Peace for the several Counties of North Carolina," ordered enrolled May 13, 1933, be and the same is hereby amended as follows: For the County of Swain, Nantahala Township, add the name of R. E. Breedlove.
SEC. 2. That this Act shall be in force from and after its ratification.
Ratified this the 15th day of May, A. D. 1933.

S.B. 589
CHAPTER 540
AN ACT TO ALLOW PERSONS IN CHEROKEE, HAYWOOD, HENDERSON, JACKSON, MACON, RUTHERFORD AND TRANSYLVANIA COUNTIES TO COME UNDER THE PROVISIONS OF HOUSE BILL NUMBER 1321 OF THE 1933 SESSION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO BANK DEPOSITS AND THE PAYMENT OF DEBTS AND OTHER OBLIGATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill Number 1321 of the 1933 Session of the General Assembly of North Carolina be amended by striking out the word “County” in line 3 of Section One thereof and inserting after the word “Buncombe” a comma and the words “Cherokee, Craven, Edgecombe, Halifax, Haywood, Henderson, Jackson, Johnston, Macon, Robeson, Rutherford, Sampson, Stanly, Wilson and Transylvania, Alexander, Avery, Beaufort, Bertie, Bladen, Camden, Carteret, Catawba, Chatham, Chowan, Cleveland, Duplin, Edgecombe and all the municipalities therein with the exception of the town of Pine Tops, Gaston, Gates, Hertford, Hoke, Jones, Lee, Lenoir, Lincoln, Mecklenburg, Montgomery, Moore, Nash, New Hanover, Northampton, Pamlico, Pasquotank, Perquimans, Pitt, Polk, Richmond, Rockingham, Scotland, Stokes, Tyrrell, Wayne, Wilkes Counties,” and by further amending said section by striking out the word “is” in line 4 and inserting in lieu thereof the word “are” and by adding after the word “closed” in line 4 the following: “which have been closed eighteen months or longer prior to the ratification of this act.”

SEC. 2. “This act shall not apply to any closed bank, or banks, in Robeson County, if, after thirty days’ notice by publication, 49%, or more, of the depositors of such closed bank protest in writing to the Commissioner of Banks. The State Commissioner of Banks is hereby directed to publish due notice to depositors in closed banks in Robeson County for a period of at least thirty days, said notice to begin within twenty days after the ratification of this act. After the said thirty days’ notice, and before the full provisions of this act shall become effective as to such bank, or banks, in Robeson County, the Commissioner of Banks shall publish a complete
list of all depositors together with a list of the names of all depositors protesting under the previous notice. The Commissioner of Banks is hereby authorized to take such further steps as are necessary, in his discretion, to carry out the main purpose of this section."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1691  CHAPTER 541
AN ACT TO AMEND SENATE BILL NO. 589, RELATING TO CLOSED BANKS IN CERTAIN COUNTIES.

Whereas, Senate Bill No. 589 has the following provision:

"This act shall not apply to any closed bank, or banks, in Robeson County, if, after thirty days' notice by publication, forty-nine per cent (49%), or more, of the depositors of such closed bank protest in writing to the Commissioner of Banks. The State Commissioner of Banks is hereby directed to publish due notice to depositors in closed banks in Robeson County for a period of at least thirty (30) days, said notice to begin within twenty (20) days after the ratification of this act. After the said thirty (30) days' notice, and before the full provisions of this act shall become effective as to such bank, or banks, in Robeson County, the Commissioner of Banks shall publish a complete list of all depositors together with a list of the names of all depositors protesting under the previous notice. The Commissioner of Banks is hereby authorized to take such further steps as are necessary, in his discretion, to carry out the main purpose of this section." And,

Whereas, said proviso relates to all banks in Robeson County; Now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the provision above quoted shall apply only to banks in Maxton Township, Robeson County, North Carolina.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
S.B. 676  CHAPTER 542

AN ACT TO PREVENT KIDNAPPING IN THE STATE OF NORTH CAROLINA, AND FIXING THE PENALTY FOR KIDNAPPING A HUMAN BEING.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation, or any individual, male or female, or its or their agents, to kidnap or cause to be kidnapped any human being, or to demand a ransom of any person, firm or corporation, male or female, to be paid on account of kidnapping, or to hold any human being for ransom; Provided, however, that this act shall not apply to a father or mother for taking into their custody their own child.

SEC. 2. That any person, or their agent, violating or causing to be violated any provisions of this act shall be guilty of a felony, and upon conviction therefor, shall be punishable by imprisonment for life.

SEC. 3. That any firm or corporation violating, or causing to be violated through their agent or agents, any of the provisions of this act, and upon being found guilty, shall be liable to the injured party suing therefor, the sum of Twenty-five thousand dollars ($25,000), and shall forfeit its or their charter and right to do business in the State of North Carolina.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 650  CHAPTER 543

AN ACT TO AMEND SECTION 162 OF THE BUDGET REVENUE BILL OF 1933, CONCERNING THE CHAIN STORE TAX COVERING DEPARTMENTS IN A DEPARTMENT STORE.

The General Assembly of North Carolina do enact:

SECTION 1. That Section 162 of the Budget Revenue Bill of 1933, being the paragraph covering Branch or Chain Stores, be amended by adding at the end thereof the following:

"This section shall not include the operation of a single department in a department store, where the business is conducted in the general name of the department store and not in the name of the owner of the single department."
SEC. 2. That all laws and clauses of law in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1291  CHAPTER 544


The General Assembly of North Carolina do enact:

SECTION 1. The Commissioner of Revenue shall set up in the Department of Revenue a Motor Vehicle Bureau and appoint as administrative head of said Bureau a Deputy Motor Vehicle Commissioner which Deputy Motor Vehicle Commissioner shall at all times be under the authority and control of the Commissioner of Revenue. There shall be transferred and organized under the Motor Vehicle Bureau all such activities as are now provided by law in the Department of Revenue for the registration and licensing of motor vehicles, for the collection of gasoline taxes, and likewise all duties and authority now conferred by law upon the Department of Agriculture with respect to the inspection and analysis of kerosene, gasoline, and lubricating oils; and likewise all duties and authority now conferred by law upon the State Highway Commission with respect to the enforcement of the motor vehicle laws and control and direction of the State Highway Patrol; and such other additional duties as are hereinafter provided for.

SEC. 2. That in order to more fully carry out the purposes of this act, there is hereby created a Motor Vehicle and Inspection Board, to be composed of the Governor, or such person as he may designate to serve in his stead, the Commissioner of Revenue, and the Chairman of the State Highway Commission, who shall serve without additional compensation.

SEC. 3. It shall be the duty of the Motor Vehicle and Inspection Board, after public notice and provision for the hearing of all interested parties within sixty days after the ratification of this act, to adopt minimum standards for each of
the articles for which inspection is provided in Consolidated Statutes, section four thousand eight hundred and fifty-two, and to cause such standards to be published throughout the State and made available for all dealers in such products. After the adoption and publication of said standards, it shall be unlawful to sell or offer or expose for sale or exchange or to use in this State any of such products which fail to comply with the standards so adopted. The said Motor Vehicle and Inspection Board shall from time to time, after a public hearing, have a right to amend, alter, or change said standards.

SEC. 4. It shall be unlawful for any person, firm, corporation or association who has purchased gasoline or other liquid motor fuel upon which a road tax has been paid, or which has been designated gasoline of legal standard, to in any wise adulterate or lower the standard of same by the addition thereto of kerosene, or any other liquid or substance, and sell or offer for sale the same.

SEC. 5. That for the purpose of protecting the State's revenues, and for the purpose of preventing frauds, substitutions, adulterations, and other reprehensible practices, sections four thousand eight hundred fifty and four thousand eight hundred and fifty-one of the Consolidated Statutes be, and the same are hereby so amended as to authorize and empower said department, or its agents, to examine, investigate, inspect and take samples of all kerosene, gasoline, benzine, naptha, petroleum solvents, distillates, gas oil, furnace or fuel oil, and all other volatile and inflammable liquids by whatever name known or sold and produced, manufactured, refined, prepared, distilled, compounded or blended for the purpose of generating power in motor vehicles for the propulsion thereof by means of internal combustion, or which are sold or used for such purposes, and any and all substances or liquids or commodities which, in themselves, or by reasonable combinations with others, might be used for, or as substitutes for, motor fuels. But, it is not the purpose of this statute to impose any inspection tax upon commodities except kerosene oil, gasoline, and other products of petroleum used as motor fuels, as provided in section four thousand eight hundred fifty-six of the Consolidated Statutes. The inspection tax shall be due and payable upon the total quantity of kerosene, gasoline, or other motor fuels sold or used as required by the laws imposing tax under the gasoline road tax; and payment of same shall be made concurrent therewith, unless the Commissioner of Revenue shall by rule and regulation prescribe other methods for the collection of such tax; and the said Commissioner is hereby expressly given authority to make and provide for the enforcement of such rules and regulations as the said Com-
missioner may find necessary to secure the inspection of all gasoline and kerosene, and to collect the inspection fee therefor. To this end the laws requiring transportation agencies to report to the Department of Revenue the delivery in this State of gasoline and/or kerosene are hereby amended so as to authorize the said Commissioner of Revenue to require said transportation agencies to likewise report any of the other articles mentioned in this section which, in the opinion of the Commissioner, may be necessary or useful in preventing the adulteration of gasoline or kerosene.

SEC. 6. That the Commissioner of Revenue be authorized to provide for laboratory analysis of samples of the inspected articles by continuing said work in the Department of Agriculture as heretofore, upon such arrangements as may be mutually agreed upon between the Commissioner of Revenue and the Commissioner of Agriculture, or by transferring said laboratory analysis to the Division of Laboratory and Tests in the Department of the State Highway Commission, as he may find most advantageous and economical.

SEC. 7. A certified copy of the official test of the analysis of any petroleum product made under the provisions of this act, under the seal of the Commissioner of Revenue, shall be admissible as evidence of the fact therein stated in any of the courts of this State on the trial of any issue involving the qualities of said product.

SEC. 8. That in addition to the duties now imposed by law upon the State Highway Patrol, the Deputy Motor Vehicle Commissioner shall direct the members of the State Highway Patrol to perform the duties now imposed by law upon the inspectors as authorized by Consolidated Statutes, section four thousand eight hundred fifty-four, and they shall be invested with all the authority of such inspectors. The Deputy Motor Vehicle Commissioner may likewise direct any employee of the Motor Vehicle Bureau to collect samples of the articles to be inspected, and they shall, upon such designation, have all the authority now conferred by law upon inspectors for this purpose.

SEC. 9. That the Deputy Motor Vehicle Commissioner shall cause samples to be taken not only of bulk shipments and in original packages, but likewise at the various retail distributing points throughout the State, to the end that the public may be protected in the quality of petroleum products purchased, and that the mixing and blending of other products with gasoline to avoid the tax thereon may be prevented.

SEC. 10. Power of Commissioner of Revenue to Cancel License and Surrender Bond. If any licensee shall at any time file a false report of the data or information required by law,
or shall fail or refuse or neglect to file any report required by law, or to pay the full amount of the tax as required by law, the Commissioner of Revenue may forthwith cancel the license of such licensee and notify such licensee in writing of such cancellation by registered mail to the last known address of such licensee appearing in the files of the Commissioner of Revenue. In the event that the license of any licensee shall be cancelled by the Commissioner of Revenue as hereinbefore provided in this section, and in the event such licensee shall have paid to the State of North Carolina all the taxes due and payable by it under this act, together with any and all penalties accruing under any of the provisions of this act, then the Commissioner of Revenue shall cancel and surrender the bond theretofore filed by said licensee.

SEC. 11. **Penalty for failure to report or to pay taxes promptly.** When any licensee shall fail to file reports with the Commissioner of Revenue, as required by this act, or shall fail to pay to the Commissioner of Revenue the amount of inspection tax due to the State of North Carolina when the same shall be payable, a penalty of one hundred per cent (100%) shall be added to the amount of the tax due, and said penalty of one hundred per cent (100%) shall immediately accrue, and thereafter said tax and penalty shall bear interest at the rate of one per cent (1%) per month until the same is paid.

SEC. 12. **The Commissioner of Revenue may estimate motor fuel received.** Whenever any licensee shall neglect or refuse to make and file any report as required by this act, or shall file an incorrect or fraudulent report, the Commissioner of Revenue shall determine after an investigation the number of gallons of kerosene oil and motor fuel with respect to which the licensee has incurred liability under the tax laws of the State of North Carolina, and shall fix the amount of the taxes and penalties payable by the licensee under this act accordingly. In any action or proceeding for the collection of the inspection tax for kerosene oil or motor fuel and/or any penalties or interest imposed in connection therewith, an assessment by the Commissioner of Revenue of the amount of tax due, and/or interest and/or penalties due to the State, shall constitute prima facie evidence of the claim of the State; and the burden of proof shall be upon the licensee to show that the assessment was incorrect and contrary to law; and the Commissioner of Revenue may institute action therefor in the Superior Court of Wake County, regardless of the residence of such licensee or the place where the default occurred.
SEC. 13. The word "licensee" as used in this act is hereby defined and declared to include and embrace not only the person, firm or corporation to which the license is issued, but all its agents, servants, and employees.

SEC. 14. The agents of the Deputy Motor Vehicle Commissioner shall be required to investigate and inspect the equipment for measuring gasoline, lubricating oil, and illuminating oil, and other petroleum products, and make report of such inspection to the Deputy Motor Vehicle Commissioner. In all cases where it is found, after inspection, that the measuring equipment used in connection with the distribution of such products is inaccurate, and if the owner, within five days after the notice of such inaccuracy, fails to correct the same and continues to use it, he shall be guilty of a misdemeanor, and the Deputy Motor Vehicle Commissioner is authorized to condemn and confiscate such equipment: Provided, that the owner of any such equipment, before the same is confiscated, shall have a right to a hearing before the Motor Vehicle and Inspection Board hereinbefore provided.

SEC. 15. That in addition to the members of the State Highway Patrol, the Deputy Motor Vehicle Commissioner shall not be allowed a field force of more than six men, other than the auditors provided in House Bill number three hundred and eighty (380), providing for the auditing of the accounts of gasoline distributors.

SEC. 16. That the Commissioner of Revenue shall have authority and it shall be his duty to pass reasonable rules and regulations to require all operators of motor vehicles for hire to have such vehicles properly equipped with brakes and lights, in accordance with the requirements of law, and to require satisfactory evidence of liability insurance where same is required by law, prior to the issuance of annual license therefore, and to have the same inspected periodically during the period of said license; and the Commissioner of Revenue is authorized and directed to take all necessary steps to enforce such rules and regulations.

SEC. 17. That the salary of the Deputy Motor Vehicle Commissioner and the number and salaries of the various clerks and assistants assigned to him by the Commissioner of Revenue shall be fixed by the Budget Bureau, and all appropriations made under the several departments for the various activities here consolidated, or so much thereof as may be necessary, shall, with the approval of the Budget Bureau, be made available for carrying out the purposes of this act.

SEC. 18. That item No. 20 in House Bill No. 125, enacted at the present session of the General Assembly, appropriating to the Department of Agriculture for gasoline and oil inspec-
1933—CHAPTER 544—545

AN ACT CREATING AN AGRICULTURAL AND BREEDERS' ASSOCIATION FOR THE COUNTY OF ROWAN ON APPROVAL BY THE VOTERS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby created an Agricultural and Breeders' Association Commission for the County of Rowan to consist of three members to have and exercise the power and authority hereinafter set forth, and which Commission hereby established shall for the first term consist of the following citizens of Rowan County, North Carolina, to-wit:

W. C. Coughenour, Chairman, of Rowan County, John R. Crawford, and Brice P. Beard, all of Rowan County.
The term of office of said Commissioners shall be for a period of six years from the date of the ratification of this act and their successors in office shall be appointed by the Legislature for a like term: Provided, however, that any vacancies occurring in said Commissioners by reason of resignation, death, inability to serve or otherwise then and in such event such unexpired term of office shall be filled by the remaining members of such commission: Provided, further, that at all times two members of such commission shall be residents of Rowan County, North Carolina.

The salary of the Commission shall be fixed by the Corporation, and said commission shall have full power and authority to employ or otherwise secure in their discretion a secretary for the Commission, the salary of such secretary to be designated by the Commission and also to employ or otherwise secure such legal and clerical assistance as the Commission shall deem necessary and all salaries and expenses of the Commission shall be borne and paid as hereinafter set out.

The Commission herein appointed shall be known and designated as the Rowan County Agricultural and Breeders' Association Commission and shall exercise its authority and act both generally and specially by and under such name.

Sec. 2. The Commission herein appointed shall have full power and authority to grant to any association duly incorporated under the laws of North Carolina a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:

Sub-sec. (a). No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,

Sub-sec. (b). That said corporation have sufficient capitalization and financial resources to satisfy the Commission, that it is financially able to comply with all the rules and regulations of the Commission and is fully able to financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and

Sub-sec. (c). That any corporation holding such a franchise in the event it shall desire to conduct trotting, pacing or running horses, shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.
Sub-sec. (d). That as a pre-requisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of Rowan County the following charges or fees:

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of Rowan County; and,

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of Rowan County for each day or part of day during which said corporation conducts races or racing, a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the amount of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

Sub-sec. (e). In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders' Association Commission shall be borne by the corporation holding a franchise from said Commission and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be prorated among the holding franchises.

Sec. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course outside the corporate limits of the City of Salisbury, but inside the corporate limits of Rowan County and to conduct and to maintain therein horse races: Provided, however, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M. Eastern Standard Time, and that no person under the age of twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is ac-
companied by his or her parent or guardian, and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: Provided, however, that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Machines and Appliances.

Sub-sec. (a). Any franchise or privilege granted by the commission to any corporation under the provisions of this act shall be and remain irrevocable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: Provided, however, that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.

Sec. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any Corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.

Sec. 5. That this act shall apply only to Rowan County, and shall be in full force and effect, when and after an election has been duly called and held by the Commissioners of Rowan County, and a majority of the votes cast have declared in favor of said act, the said Commissioners being hereby authorized and empowered to hold said election.

Ratified this the 15th day of May, A. D. 1933.
S.B. 653

CHAPTER 546

AN ACT TO AMEND SECTION 218 (c) OF VOLUME 3, OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER ONE HUNDRED THIRTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, RELATING TO UNCLAIMED DEPOSITS IN CLOSED BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That Public Laws of one thousand nine hundred twenty-seven, Section 218 (c), subsection twelve, be amended by inserting after the word "examination," and before the word "any" in line nine, the following words:

"Any indebtedness against any bank which has been established or recognized as a valid liability of said bank before it went into liquidation, for which no claimant has filed claim, and/or any liability for which claim has been filed and disapproved, shall be listed in the office of the Clerk of the Superior Court of the county in which the bank is located, by the Liquidating Agent, and the dividends accruing thereto shall be held for a period of three months after said liquidation is completed, and shall then be disposed of as the law governing escheats directs," so that said subsection twelve shall read as follows:

"(12). Upon the expiration of the time fixed for presentation of claims, the Chief State Bank Examiner, or the duly appointed agent, shall make a full and complete list of the claims presented and of the deposits as shown, including and specifying any claims or deposits which have been rejected by him, and shall file one copy in the office of the Clerk of the Superior Court in the pending action, and shall keep one copy on file with the inventory in the office of the bank for examination. Any indebtedness against any bank which has been established or recognized as a valid liability of said bank before it went into liquidation, for which no claimant has filed claim, and/or any liability for which claim has been filed and disapproved, shall be listed in the office of the Clerk of the Superior Court of the county in which the bank is located, by the Liquidating Agent, and the dividends accruing thereto shall be paid into the said office and shall be held for a period of three months after said liquidation is completed, and shall then be paid to the escheator of the University of North Carolina. Any claim which may be presented after the expiration of the time fixed for the presentation of claims in the notice hereinbefore provided shall, if allowed, share pro rata in the distribution only of those assets of the bank in the hands of
the Corporation Commission, and undistributed at the time
the claim is presented: Provided, that when it is made to ap-
pear to the Judge of the Superior Court, resident or presid-
ing in the county, that the claim could not have been filed
within said period, said Judge may permit those creditors or
depositors who subsequently file their claim to share as other
creditors."

SEC. 2. All laws and clauses of laws in conflict with this
act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and
after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 366  CHAPTER 547

AN ACT TO AMEND SECTION ONE THOUSAND SIX
HUNDRED EIGHTY-ONE OF THE CONSOLIDATED
STATUTES OF NORTH CAROLINA, RELATING TO
PAYMENT OF DAMAGES FOR INJURY TO PERSON
OR PROPERTY BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred eighty-
one of the Consolidated Statutes of North Carolina be, and
the same is hereby amended by adding at the end thereof
the following: "Provided, that when any claim is presented
to the Board of County Commissioners under authority of this
section said Board may, in its discretion, in lieu of the pro-
cEDURE above provided for in this section, require the claimant
to appear before said Board at its next regular meeting and
furnish proof in support of said claim. After hearing the evi-
dence submitted for and against said claim said Board shall
ascertain the amount of damages, if any, and shall order the
same paid out of any monies arising from the tax on dogs,
as provided for in this section. The claimant may, within ten
days, appeal to the Superior Court by giving written notice
to the said Board as in cases of appeal from a Justice of the
Peace."

SEC. 2. This act shall apply only to Guilford and Forsyth
Counties.

SEC. 3. All laws and clauses of laws in conflict with this
act are hereby repealed insofar as they conflict with the same.

Ratified this the 15th day of May, A. D. 1933.
S.B. 544  CHAPTER 548

AN ACT TO AMEND SENATE BILL NO. 180, PUBLIC LAWS, 1933, RATIFIED ON THE 27th DAY OF MARCH, 1933, BEING AN ACT TO ALLOW THE COUNTIES, MUNICIPALITIES AND OTHER GOVERNING AGENCIES TO REFUND TAX SALES CERTIFICATES.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill No. 180, Public Laws 1933, ratified on the 27th day of March, 1933, entitled an Act to allow the Counties, Municipalities and other Governing Agencies to Refund Tax Sales Certificates be, and the same is amended as follows: Provided, that a ten per cent discount shall be allowed on all delinquent taxes paid on or before December 1, 1933; seven and one-half per cent on all delinquent taxes paid after December 1, 1933, and before January 1, 1934; five per cent on all delinquent taxes paid after January 1, 1934, and before February 1, 1934; two and one-half per cent on all delinquent taxes paid after February 1, 1934, and before March 1, 1934. Provided, however, that this Act shall not apply to taxes for the year 1932-1933. Provided that nothing in this act shall be construed to eliminate any costs of advertising or costs of foreclosure, it being the purpose and intention to only eliminate interest and penalties.

Sec. 1½. That this act shall not apply to any of those Counties or Municipalities which have by Public, Private or Public-Local Laws amended said Senate Bill No. 180 in its application to said counties or municipalities.

Sec. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1415  CHAPTER 549

AN ACT TO AMEND CHAPTER 78 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO AUTHORIZE THE INVESTMENT OF TRUST FUNDS IN BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seventy-eight of the Consolidated Statutes be amended by inserting after Section four thousand and eighteen (a) and before section four thousand and nineteen a new section as follows, to-wit:
“Section 4018 (b). Investment in building and loan associations. Guardians, executors, administrators, clerks of the Superior Court and others acting in a fiduciary capacity may invest funds in their hands as such fiduciaries in stock of any building and loan association organized and licensed under the laws of this State: Provided, that no such funds may be so invested unless and until authorized by the Insurance Commissioner.”

Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

 Ratified this the 15th day of May, A. D. 1933.

H.B. 1420  CHAPTER 550

AN ACT TO REGULATE AND PROVIDE FOR THE INSPECTION, GRADING AND TESTING OF MILK AND TO PROVIDE STANDARDS FOR THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. The State Department of Agriculture shall have full power to make and promulgate rules and regulations for the Dairy Division of the Department of Agriculture in its inspection and control of the purchase and sale of milk and other dairy products in North Carolina; to make and establish definitions, not inconsistent with the laws pertaining thereto; to qualify and determine the grade and contents of milk and of other dairy products sold in this State; to regulate the manner of testing the same not inconsistent with the standard methods as promulgated by the American Public Health Association, and of all inspections which may be lawfully made except those relating to public health and sanitation, in the handling, treatment, and sale of the said milk products, and such other rules and regulations not inconsistent with the law as may be necessary in connection with the authority hereby given to the Commissioner of Agriculture on this subject, and may license Babcock testers and revoke license.

Sec. 2. The Commissioner of Agriculture shall be given authority to inspect all Babcock testers, glassware, and scales, as provided for in these regulations, and condemn such as are not found accurate and in good repair. He shall visit either in person, or by a deputy, all creameries, cheese factories, milk depots, etc., where milk and cream, and milk products are sold in this State, as often as may be necessary,
and shall supervise in any practical way, the work of all licensed testers as provided for in this act.

SEC. 3. Be it further enacted that the Commissioner of Agriculture and his deputies shall be authorized and empowered to make such tests as are necessary to settle disputes when called upon by either buyer or seller of milk, cream, or other dairy products where such disputes arise over dissatisfaction regarding weight or tests of dairy products. Such tests shall be regarded as correct, and shall be used as a basis for settlement in such disputes.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1424 CHAPTER 551
AN ACT TO PROVIDE FOR CERTIFICATION OF FERTILIZER LABORATORIES.

The General Assembly of North Carolina do enact:

SECTION 1. That Commissioner of Agriculture, or his authorized agent, shall, upon the application of any commercial laboratory that analyzes fertilizer or fertilizer materials, make such examination as he shall consider fit of the work of said laboratory, and when, in his opinion, the examination shall show the work of the said laboratory to be accurate and reliable, he shall certify said laboratory to that effect.

SEC. 2. To those manufacturers requesting names of certified laboratories, the Commissioner of Agriculture shall supply such information.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
S.B. 746  CHAPTER 552

AN ACT TO REPEAL AN ACT "TO PROVIDE FOR COMPETITIVE BIDDING FOR CONSTRUCTION OR REPAIR WORK OR FOR THE PURCHASE OF APPARATUS, SUPPLIES, MATERIALS OR EQUIPMENT BY THE STATE OF NORTH CAROLINA OR THE SUBDIVISIONS THEREOF," ENROLLED AND RATIFIED MAY 9, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That the act entitled "An Act to provide for competitive bidding for construction or repair work or for the purchase of apparatus, supplies, materials, or equipment by the State of North Carolina or the sub-divisions thereof," enrolled and ratified May 9, 1933, be and the same is hereby repealed, in so far as same affects governmental agencies of sub-divisions of the State of North Carolina doing or performing by or through its or their duly elected officers or agents work for such agency up to and including an amount not to exceed five thousand ($5,000.00) dollars.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1708  CHAPTER 553

AN ACT TO SUPPLEMENT AND AMEND THE PUBLIC LAWS OF 1933, KNOWN AS THE "OMNIBUS ACT" APPOINTING JUSTICES OF THE PEACE RELATING TO DURHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Public Laws of one thousand nine hundred and thirty-three, known as the "Omnibus Act," appointing Justices of the Peace for the several Counties and Townships in the State of North Carolina, be and the same is hereby supplemented and amended so as to include the following named persons among the duly appointed Justices of the Peace for Durham Township, Durham County:

- Henry Grady Coleman (6 years).
- J. E. Dickson (6 years).
- Lucian G. Cole (2 years).
- T. Leonard Cheek (2 years).

H. B. No. 968, Public Laws 1933, as to competitive bidding for construction work in local units, amended.

Limit of amount of contract, $5,000.

Conflicting laws repealed.

H. B. No. 1232, Public Laws 1933, amended, naming additional Justices of the Peace for Durham County.
H.B. 1058

CHAPTER 554

AN ACT DIRECTING THE DISPOSITION OF THAT PORTION OF MONEY WHICH REMAINS OF A FUND HERETOFORE TURNED OVER BY THE UNITED STATES GOVERNMENT TO THE STATE OF NORTH CAROLINA FOR PAYMENT TO VETERANS OF THE SPANISH-AMERICAN WAR FROM TIME OF THEIR CALL TO DUTY IN 1898 UNTIL THEIR MUSTER INTO SERVICE OF THE UNITED STATES—BY PAYMENT OF INTEREST TO THE DEPARTMENT OF NORTH CAROLINA UNITED SPANISH WAR VETERANS.

Whereas, a Fund known as the “Interim Pay Fund,” and as the “Spanish American War Relief Fund,” appropriated by the United States Government, for pay of veterans for time served between date of their call for duty and their muster into service of the United States, during the Spanish-American War in 1898, there remains in possession of the State of North Carolina, and unclaimed by Veterans of said War, a balance amounting to seventeen thousand six hundred thirty-seven dollars and forty-six cents, as of January 4, 1933, and

Whereas, for many years there have been few claimants for any part of this fund, with the probability that the number of claims against same will become less and less, and more remote; Now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor of the State shall be the trustee of said Interim Pay Fund, and shall, on the 30th of June, 1933, pay over to the Quartermaster of the Department of North Carolina United Spanish War Veterans the interest accruing on said sum at the rate of interest earned per annum, during the period from January 1st, 1933, to June 30th, 1933. Thereafter, the Governor, as such Trustee, shall pay over to said Department Quartermaster, semi-annually each year (namely, as of 31st of December and 30th of June), interest on such portion of this fund as shall remain in the State Treasury as unexpended for legal claims against the
same. Said interest, when so paid to such Department Quartermaster, shall be expended by him only on the written approval of the Department Commander, United Spanish War Veterans of North Carolina, and solely for welfare work among its needy comrades, their widows and their children, and current use of said organization.

Sec. 2. Said Department Quartermaster, as the financial agent and Disbursing Officer of the United Spanish War Veterans of North Carolina, shall furnish a surety bond in the amount of five hundred dollars ($500.00) in a surety company authorized to do business in the State of North Carolina, conditioned upon the faithful performance of his duties as specified herein, and such bond to be approved by the said Department Commander.

Sec. 3. Said Trustee of the above fund shall have authority to invest same, or any part thereof, in securities as are legal for trust funds in this State.

Sec. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 5. This Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 554 CHAPTER 555

AN ACT SAFEGUARDING LIFE AND PROPERTY BY PROHIBITING THE SALE, DISPOSAL OF BY GIFT OR AS PREMIUMS OF CERTAIN ELECTRICAL MATERIALS, DEVICES, APPLIANCES AND EQUIPMENT UNLESS SUCH ELECTRICAL MATERIALS, DEVICES, APPLIANCES AND EQUIPMENT ARE IN CONFORMITY WITH APPROVED METHODS OF CONSTRUCTION FOR SAFETY TO LIFE AND PROPERTY.

The General Assembly of North Carolina do enact:

SECTION 1. Every person, firm or corporation before selling, offering for sale or exposing for sale, at retail to the general public or disposing of by gift as premiums or in any similar manner any electrical material, devices, appliances or equipment shall first determine if such electrical materials, devices, appliances and equipment complies with the provision of this law.

Sec. 2. All electrical materials, devices, appliances and equipment offered for sale, exposed for sale at retail to the general public or disposed of by gift, as premiums or in any similar manner shall have the maker's name, trademark, or
other identification symbol placed thereon, together with such other markings giving voltage, current, wattage, or other appropriate ratings as may be necessary to determine the character of the material, device, appliance or equipment and the use for which it is intended; and it shall be unlawful for any person, firm or corporation to remove, alter, change or deface the maker's name, trademark or other identification symbol.

Sec. 3. The Electrical Inspector shall accept, without further examination or test, the listings of Underwriters' Laboratories, Inc., as evidence of safety of such materials, etc. (so long as the listing continues in effect to his knowledge and), so long as information and experience have not demonstrated, in his judgment, that any specific listed materials, etc., are not safe.

The Electrical Inspector may accept as evidence of safety of such materials, etc., where not of types for which such Underwriters' Laboratories Listings are in effect, such evidence by way of records of tests and examinations by bodies he deems properly qualified, as he deems necessary to assure him of the safety of such materials, etc. But such acceptance cannot be made to apply to other than the stock of materials, etc., for which such evidence has been specifically secure. One body whose evidence of safety shall be accepted by the electrical inspector for specific stocks is the Insurance Commission of the State of North Carolina, if the stock in question has been submitted to the examinations and tests required by that Commission, and that Commission has certified that in its judgment the stock conforms to the State Law, to the requirements of this law, and to any additional requirements deemed necessary for safety in the judgment of that Commission.

The Electrical Inspector may decline to accept any evidence of safety other than that provided by Underwriters' Laboratories Listings, for specific materials, etc., of types for which such listings are available.

The Electrical Inspector, in accepting listings of Underwriters' Laboratories, shall keep in file as far as practicable, copies of all Underwriters' Laboratories Listings in effect, and copies of the recorded standards, requirements, tests and examinations of Underwriters' Laboratories for such materials, etc., or shall when necessary refer to the files of such information maintained by the Insurance Commission of North Carolina. The words "Electrical Inspector" when used in this act shall be construed to refer to any duly licensed and employed electrical inspector of the State or any governmental agency thereof.
SEC. 4. This Act shall not be construed to relieve from or to lessen the responsibility or liability of any party owning, operating, controlling or installing any electrical materials, devices, appliances or equipment for damages to persons or property caused by any defect therein, nor shall the Electrical Inspector be held as assuming any such liability by reason of the approval of any material, device, appliance or equipment authorized herein.

SEC. 5. Any person, firm or corporation who shall violate any of the provisions of this Act shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than Fifty ($50.00) Dollars or imprisonment for not more than thirty days.

SEC. 6. All laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 7. This Act shall be in force from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1705  CHAPTER 556

AN ACT TO AMEND HOUSE BILL 158, RATIFIED MARCH 13TH, 1933, AND KNOWN AS "THE TAX FORECLOSURE ACT OF 1933," AS THE SAME RELATES TO NASH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in Nash County all notices required by section fifteen of House Bill one hundred and fifty-eight, ratified March thirteenth, one thousand nine hundred and thirty-three, and known as "The Tax Foreclosure Act," to be sent out by the Clerks of the Superior Courts before issuing execution against the property of delinquent taxpayers, shall be prepared and sent out by the County Accountant or Auditor of said county instead of the Clerk of the Superior Court.

SEC. 2. That in Nash County, the liens provided to be filed and the recording thereof and all other duties set forth in section nineteen of said House Bill one hundred and fifty-eight and required therein to be performed by the Clerk of the Superior Court shall be in charge of and be performed by the County Accountant or Auditor of said county instead of the Clerk of the Court thereof; it being the intent and purpose of this section to impose upon the County Accountant or Auditor of Nash County instead of the Clerk of the Superior Court all the duties required in section nineteen of House Bill

Legal responsibility of proper installations unaffected.

Violation made misdemeanor.

Conflicting laws repealed.

H. B. No. 158, Public Laws 1933, Tax Foreclosure Act, amended, as to Nash County.

Notice to delinquents.

Certain duties transferred to County Accountant.

Purpose of Act.
one hundred and fifty-eight to be performed by the Clerk of
the Superior Court.

SEC. 3. That all laws and clauses of laws in conflict with
the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from
and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 379  CHAPTER 557

AN ACT RELATIVE TO THE HOLDING OF ELECTIONS
IN THE COUNTY OF ASHE.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and sixty-four of the
Public Laws of one thousand nine hundred and twenty-nine,
known as the Australian Ballot, and any amendments thereto
shall not apply to the County of Ashe, and all general elec-
tions held in said county or in any township or municipality
therein shall be held under the general election law as it
existed in the State of North Carolina prior to the enactment
of chapter one hundred and sixty-four of Public Laws, one
thousand nine hundred and twenty-nine.

SEC. 2. That registrars and judges holding any general or
special election in the County of Ashe or any town or munici-
pality therein shall receive one dollar per day for their services
to be paid by the county.

SEC. 3. That in all absentee ballots voted in any general
election in the county or any municipality, said absentee vot-
ers shall not be required to make an affidavit to the certificate
of their absence from the State or their inability on account
of sickness to attend said election, but shall sign such cer-
tificate in the presence of at least one witness and if said ab-
sentee voter makes a false certificate he or she will be guilty
of a misdemeanor and shall be imprisoned not exceeding thirty
days, and fined not exceeding fifty dollars; otherwise the gen-
eral law applicable to absentee voters shall apply to the County
of Ashe.

SEC. 4. That the County Board of Elections for the County
of Ashe shall provide all the necessary ballots for said county
for the general elections, which ballots shall include the names
of candidates for all National, State, county and township
offices to be voted for in the election, and it shall be the duty
of the State Board of Elections to certify to the Chairman of
the Ashe County Board of Elections, within ten days after
the date of expiration of the time provided by law for candi-
dates for State offices to file their notices of candidacy with said Board, the names of such candidates as have filed with said State Board of Elections and are entitled to have their names printed on the ballots in said county, and said county Board of Elections shall make such rules and regulations in regard to printing and distributing the same as may be necessary to carry out the provisions of this act, and shall prepare and publish a copy of this law and all statutes applicable hereunder for the holding of general elections in the County of Ashe, and to distribute the same to the registrars and judges of elections in said county, cost thereof to be paid by the County of Ashe.

Sec. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 6. That this act shall be in force and effect from and after its ratification, and shall apply to the County of Ashe only.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1481   CHAPTER 558

AN ACT SUPPLEMENTAL TO AND AMENDATORY OF SENATE BILL 525, IT BEING "AN ACT TO PROVIDE FOR AND REGULATE THE MANUFACTURE, TRANSPORTATION AND SALE OF CERTAIN BEVERAGES," RATIFIED APRIL 28, 1933.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill five hundred and twenty-five, it being "An act to provide for and regulate the manufacture, transportation and sale of certain beverages," ratified the twenty-eighth day of April, nineteen hundred and thirty-three, be amended by striking out the words in section 7 after the word "containers" and before the word "shall" in lines 3, 4, and 5 of the printed bill, the following: "to other persons licensed under the provisions of this act for resale only," and insert in lieu thereof the following words, "in quantities of not less than one case or container to a customer."

SEC. 2. Amend section 9 of said act by striking out the words and figures, as shown on printed bill, or anywhere they may appear in said section "twenty-five dollars ($25.00)" and insert in lieu thereof the words and figures "twelve dollars and fifty cents ($12.50)."

SEC. 3. That said act be further amended by incorporating in said act an additional section to be numbered section 23½ to read as follows:
Enforcement by Commissioner of Revenue of tax provisions.

Use of stamps.

Crowns for bottles.

Furnishing crowns to bottlers.

Price of 1¢ each.

Sale at discount of 4%.

State Prison may manufacture bottle crowns.

"Sec. 23½. A discretion is herein vested in the Commissioner of Revenue to adopt such general rules and regulations as the Commissioner may find expedient for the enforcement of the tax provisions of this act, and it is specifically authorized to require the use of stamps upon all packages containing beverages taxable under this act and evidencing the payment of the tax upon every such package, and with respect to beverages taxable under this act which may be either manufactured or bottled in this State may require the use of crowns to be furnished by the State evidencing the payment of the tax upon all such beverages manufactured and/or bottled in this State. The Commissioner of Revenue is authorized to promulgate rules and regulations governing the purchase, sale and distribution of crowns with which to seal said bottled drinks within this State. Said crowns shall carry design approved by the Commissioner of Revenue, the use of which crowns may be evidence of the payment of the license taxes provided in this act. The Commissioner is authorized to purchase and furnish crowns to manufacturers and/or bottlers at the manufacturer's price for such crowns, plus all transportation charges to consignee at destination, and an additional charge of one cent (1¢) per crown, when to be used upon bottled drinks taxable under this act and in bottles containing not more than twelve ounces and at a proportionate rate upon bottles containing more than twelve ounces. Such crowns may be sold to manufacturers and/or bottlers at a discount of four per cent (4%), such discount to apply to the tax and not to the manufacturer's price or transportation cost. If the Commissioner shall by regulations require that stamps be used on beverages taxable under this act and not manufactured or bottled in this State, such stamps may be sold at the same rate of discount provided herein upon the sale of crowns, and either crowns or stamps may be sold to licensed bonded manufacturers or wholesale distributors payable not later than the tenth of the next succeeding month. The Commissioner of Revenue by and with the consent and approval of the Council of State may make arrangements with the State's Prison to manufacture and distribute the bottle crowns authorized under this act, and in the event such arrangement is made, only such bottle crowns as are manufactured by the State Penitentiary shall be used in the bottling of beverages sold under authority of this Act. If either the use of crowns or stamps shall be provided for by regulations adopted by the Commissioner of Revenue under authority of this act, such regulations as to crowns shall have application to all beverages taxable under this act that may be manufactured and/or bottled in this State, and such regulations as to the use of stamps shall have
application to all beverages taxable under this act that may be sold in this State and not manufactured or bottled in this State, and any violation of such regulations shall constitute a violation of this act and punishable as other violations of this act.

Sec. 4. That section eighteen (18) be amended, by striking out the words and figures in lines 17 and 18, "two thousand dollars ($2,000)" and insert in lieu thereof the words "one thousand dollars ($1,000)."

Sec. 5. In any case where license taxes have been collected in rates in excess of the rates provided in this act the Commissioner of Revenue is authorized and directed to refund so much of license taxes as are in excess of the rates provided in this act.

Sec. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

Sec. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1475

CHAPTER 559

AN ACT TO RELEASE AND REMIT TAX PENALTIES HERETOFORE IMPOSED BY THE COUNTY OF ROWAN AND ALL MUNICIPALITIES IN SAID COUNTY. (APPLICABLE ALSO TO ALEXANDER, ASHE, AVERY, BEAUFORT, BERTIE, BLADEN, BUNCOMBE, CAMDEN, CARTERET, CASWELL, CATAWBA, CHATHAM, CHEROKEE, CHOWAN, CLAY, COLUMBUS, CRAVEN, CUMBERLAND, CURRITUCK, DAVIE, DUPLIN, DURHAM, FRANKLIN, GATES, GREENE, HARNETT, HAYWOOD, HERTFORD, HOKE, JACKSON, JOHNSTON, JONES, LEE, LENOIR, LINCOLN, MACON, MADISON, McDOWELL, MOORE, NEW HANOVER, ONSLOW, PAMLICO, PASQUOTANK, PERQUIMANS, PERSON, PITT, ROBESON, SCOTLAND, STANLY, STOKES, SURRY, SWAIN, TRANYSYLVANIA, TYRRELL, VANCE, WAKE, WARREN, WAYNE, WILKES, YADKIN, YANCEY COUNTIES).

The General Assembly of North Carolina do enact:

Section 1. That all tax penalties heretofore imposed by the County of Rowan and all municipalities situate in said county for the year nineteen hundred and thirty-two be and the same are hereby released, discharged and remitted; and no penalties shall be imposed by said county or any municipality situate in
said county on account of failure to pay taxes until after the first day of February, nineteen hundred and thirty-three.

SEC. 2. That on and after the first day of February, nineteen hundred and thirty-three, the County of Rowan and all municipalities situate therein shall collect as a penalty on all taxes due for the year nineteen hundred and thirty-two a penalty at the rate of one-half of one per centum per month until said taxes are paid; and hereafter the County of Rowan and all municipalities situate therein shall impose no penalty for the failure to pay taxes due said county or municipalities at a greater rate than one-half of one per centum of said taxes per month.

SEC. 3. That the provisions of this act shall also apply to Alexander, Ashe, Avery, Beaufort, Bertie, Bladen, Buncombe, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Davie, Duplin, Gates, Greene, Harnett, Haywood, Hertford, Hoke, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, McDowell, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Perquimans, Person, Pitt, Robeson, Scotland, Stokes, Swain, Transylvania, Tyrrell, Vance, Wake, Warren, Wayne, Wilkes, Yadkin and Yancey Counties and to all municipalities situate therein.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 604  CHAPTER 560

AN ACT TO REPEAL HOUSE BILL 158, PUBLIC LAWS OF 1933, BEING "AN ACT SETTING UP AND ESTABLISHING THE METHODS, PROCESSES, AND PROCEEDINGS BY WHICH A LIEN MAY BE ACQUIRED UPON REAL AND PERSONAL PROPERTY AND THE SAME SOLD AND THE TITLE THEREON CONVEYED FOR FAILURE TO PAY TAXES."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill No. 158, Public Laws of 1933, being "An Act Setting Up and Establishing the Methods, Processes, and Proceedings by Which a Lien May Be Acquired, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes," be, and the same is hereby repealed. All laws and parts of laws in force on January 1, 1933, which were
repealed expressly or impliedly by said act are hereby re-
enacted; Provided, that in no event shall the attorney fee ex-
ceed two dollars and fifty cents ($2.50) in each suit for fore-
closure; Provided further, that the total cost of the taxpayer
including attorneys' fee shall not exceed six dollars in each
suit for foreclosure; and provided further, that the interest
and penalty on tax sale certificates shall be eight per centum
per annum. Provided further, that this act shall not affect
any suit pending in Guilford County on the date of the rati-
fication of Chapter 260 of the Public Laws of 1931 (the 8th
day of April, 1931,) in which the real estate affected shall
not be redeemed before the final sale.

SEC. 2. That so far as the provisions of such laws in force
on January 1, 1933, relate to taxes levied in the years one
thousand nine hundred and thirty-two and one thousand nine
hundred and thirty-three, all actions and proceedings required
by such provisions to be taken in the months of May, June,
and July, in the years one thousand nine hundred and thirty-
three and one thousand nine hundred and thirty-four, shall
be taken in the months of August, September, and October,
respectively, in the years one thousand nine hundred and
thirty-three and one thousand nine hundred and thirty-four.

SEC. 3. That suits to foreclose certificates evidencing sales
in the year one thousand nine hundred and thirty-one and
prior years for taxes or special assessments on real property
may be brought at any time not later than October 1, 1934.
Providing, that nothing in this act shall be construed as re-
pealing any of the provisions of Senate Bill 180, ratified on
the 27th day of March, 1933. And further provided, that the
newspaper advertisement shall not exceed Three Dollars ($3.00)
in each suit which shall be a part of the six dollars ($6.00)
above referred to. Provided further, that nothing in this act
shall be construed as repealing any part of the Machinery
Act of 1933. Provided, that this act shall not be construed
to repeal any Private or Public-Local Act enacted by the Gen-
eral Assembly of 1933, relating to levying or collection of
taxes in Mecklenburg County, Gaston County, Ashe County,
Macon County, Davidson County, Swain County, Wayne
County, Pitt County, Guilford County, Lee County, Yancey
County, Craven County and Henderson County. Provided that
nothing in this act shall be construed as repealing any of
the provisions of H. B. 881, ratified May 11, 1933, or H. B.
1237, ratified May 3, 1933. Nothing in this act shall be con-
strued as affecting Wake County.

SEC. 4. That all laws and parts of laws in conflict with this
act are hereby repealed.
SEC. 5. This act shall be in full force from and after its ratification.
Ratified this the 15th day of May, A. D. 1933.

S.B. 359 CHAPTER 561
AN ACT TO AMEND CHAPTER 116, PUBLIC LAWS OF 1919, AS TO PITT COUNTY.
The General Assembly of North Carolina do enact:

SECTION 1. That all moneys arising and collected in Pitt County under the provisions of chapter one hundred and sixteen, Public Laws one thousand nine hundred and nineteen, shall be applied to the school fund of said county: Provided, it shall be the duty of the county commissioners of Pitt County, upon complaint made to them of the injury to any person by any dog, upon satisfactory proof of such injury, to pay in their discretion to such person or persons, out of the funds created by said act, any part or all of the reasonable expenses incurred by such person or persons in being treated for the injury inflicted in the manner and way aforesaid.

SEC. 2. The provisions of this act shall be restricted to Pitt County.

SEC. 3. All laws or clauses of laws in conflict with this act are to the extent of such conflict hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.
Ratified this the 15th day of May, A. D. 1933.

S.B. 156 CHAPTER 562
AN ACT TO PROMOTE EFFICIENCY IN THE ORGANIZATION AND ECONOMY IN THE ADMINISTRATION OF THE PUBLIC SCHOOLS OF THE STATE; TO PROVIDE FOR THE OPERATION OF A UNIFORM SYSTEM OF SCHOOLS IN THE WHOLE OF THE STATE, FOR A TERM OF EIGHT MONTHS, WITHOUT THE LEVY OF ANY AD VALOREM TAX THEREFOR.

Whereas, the Constitution of the State requires the operation and maintenance of a "general and uniform system of public schools, wherein tuition shall be free of charge to all children between the ages of six and twenty-one"; and

Whereas, the State has adopted a policy of school support which provides for the maintenance and operation of all the
schools of the State on standards prescribed by the amount of the appropriation: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the appropriation made under title IX of section one of "An act to Make Appropriations for the Maintenance of the State's Departments, Bureaus, Institutions, and Agencies, and for other Purposes, and to Reduce Salaries of Officers, Employees and Agents" of the sum of sixteen million ($16,000,000) dollars, "for a State-wide eight months public school in place of the present six months and extended terms" for the year ending June thirtieth, one thousand nine hundred and thirty-four, and the sum of sixteen million ($16,000,000) dollars for an eight months school term for the year ending June thirtieth, one thousand nine hundred and thirty-five, shall be apportioned for the operation of an eight months State-wide school term as hereinafter provided.

SEC. 2. That the term of office of the members of the State Board of Equalization shall terminate on the fifteenth of May, one thousand nine hundred and thirty-three. There is hereby created in lieu thereof a State School Commission which shall be constituted as follows: the Governor as ex-officio chairman, the Lieutenant Governor, State Treasurer, and State Superintendent of Public Instruction, and one member from each congressional district to be appointed by the Governor. The said appointive members shall serve for a period of two years from the time of their appointment, and receive such compensation as now provided by law for members of the Board of Equalization. All of the powers and duties heretofore conferred by law upon the State Board of Equalization, together with such other powers and duties as may be conferred by this act, shall be vested in the State School Commission. The cost and expense of said commission shall be paid out of the appropriation made for the public schools: Provided, further, that the pay, expenses and travel allowance of any one member shall not exceed $1,000.00 per year, beginning with the second fiscal year: Provided, further, that no employee of the State School Commission shall be paid a salary in excess of $2,800.00: Provided, further, that the salary of the Executive Secretary of said commission shall not exceed $3,600.00 per annum.

Upon the expiration of the two-year term above provided, the Governor shall appoint four members of said Commission for a term of two years, four for a term of four years and three for a term of six years from the date of their appointment.

SEC. 3. That the six months school term required by Article IX of the Constitution is hereby extended to embrace a total
of one hundred and sixty days of school in order that there shall be operated in every county and district in the State which shall request the same a uniform term of eight months: Provided, that the State School Commission or the County board of education may suspend the operation of the school or schools in any county or district for a part, or all, of the last forty days of said consolidated term, when in the sound judgment of said Commission or the county board of education the low average in any school does not justify its continuance or when necessity may require it: Provided further, that any balance of the State funds which may have been allocated to operate the last forty days, or any part thereof, of the consolidated term not actually operated as planned, shall be and remain in the State treasury and become a part of the State school fund for the next succeeding year.

SEC. 4. All school districts, special tax, special charter or otherwise, as now constituted for school administration or for tax levying purposes, are hereby declared non-existent and it shall be unlawful for any taxes to be levied in said districts for school operating purposes except as provided in this act: Provided, that nothing herein contained shall be construed to prevent the tax-levying authorities in any administrative unit, with the approval of the State School Commission, from levying taxes to provide the necessary funds for teaching vocational, agriculture and home economics in such unit when said tax levying authorities are now authorized by law to do so and are now levying taxes for such purposes. The terms of office of all school committeemen for the school districts as now constituted shall expire as of May first, 1933, and new members shall be named by the county board of education immediately upon the termination of the areas of the new districts as hereafter provided in this section.

The State School Commission in making provision for the operation of the schools shall classify each county as an administrative unit and shall with the advice of the county boards of education redistrict each county, thereby making provision for such convenient number of school districts as the Commission may deem necessary for the economical administration and operation of the State school system and shall determine whether there shall be operated in such district an elementary or a union school. Provision shall not be made for a high school with an average attendance of less than sixty pupils nor an elementary school with an average attendance of less than twenty-five pupils, unless geographic or economic conditions make it impracticable to provide for them otherwise. Any newly constituted district having a school population of 1,000 or more for the school year 1932-1933 in which
a special charter school is now operated may with the approval of the State School Commission be classified as a city administrative unit and shall be dealt with by the State school authorities in all matters of school administration in the same way and manner as are county administrative units: Provided, that in all cases where any existing special charter district is included in a district as determined by the State School Commission the trustees of the special charter district and their duly elected successors shall be retained as the governing body of such district and the title to all the property of the special charter district shall remain with such trustees.

When convenience and economy would result, the State School Commission may consolidate one or more schools within the same administrative unit and/or may consolidate portions of one administrative unit with portions of an adjoining administrative unit, into a district, which latter consolidation shall be made wherever the same shall be necessary to prevent division by a county line of any school system heretofore operated by a special charter district embracing territory about equally divided by said county line, having a school population of three thousand or more for the school year 1932-33, and in such case said special charter district shall be classified as a city administrative unit.

In redistricting a county, if a boundary, territorial district or unit, in which a special bond tax has heretofore been voted or in any way assumed, shall be divided or consolidated, or the whole or a portion of which is otherwise integrated with a new district so established under such reorganization and redistricting, such territorial unit, boundary or district, special taxing or special charter, shall be abolished as a school district, but for the purpose of the levy and collection of the special taxes heretofore voted in any unit, boundary or district, special taxing or special charter, for the payment of bonds issued and/or other obligations so assumed, the said territorial boundary district or unit shall be maintained until all necessary taxes have been levied and collected therein for the payment of such bonds and/or other indebtedness so assumed. Such boundary unit or district shall be known and designated as the "special bond tax unit" of County. All uncollected taxes which have been levied in the respective school districts of the State for the purpose of meeting the operating costs of the schools shall remain as a lien against the property as originally assessed and shall be collectible as are other taxes so levied, and upon collection shall be made a part of the debt service fund of the special bond tax unit along with such other funds as may accrue to the credit of said unit; and in the event there is no debt service
Teachers' vouchers as prior liens.

County may take over special district debts.

County superintendents and city superintending-principals.

Salary of county superintendent based upon number of teachers.

Maximum.

May serve as high school principal at increased pay.

May serve also as welfare officer.

Salary of superintending-principal.

Election of county superintendents.

Term of office.

Approval by State Superintendent of Public Instruction.

requirement upon such district, the amount so collected shall be covered into the county treasury to be used as a part of the county debt service for schools: Provided unpaid teachers' vouchers for the year in which the tax was levied shall be a prior lien: Provided, that nothing in this act shall affect the right of any special charter district or special tax district to have the indebtedness of such district taken over by the county as provided by existing law, and nothing herein shall restrict the County Board of Education and/or the Board of County Commissioners in causing such indebtedness to be assumed by the county, as provided by existing law.

SEC. 5. The administrative officer in each of the units designated by the State School Commission shall be a county superintendent of schools for a county administrative unit and a superintending-principal for a city administrative unit. The salary of the superintendent of a county administrative unit shall be based upon the number of State teachers employed within the county administrative unit and under his supervision as follows: $1,400 per annum for the first 100 State teachers or fraction thereof, with an increase of $50 for each ten additional State teachers, not to exceed $2,800 in any county administrative unit; Provided, that it shall be lawful for the superintendent of public schools in any county, with the approval of the State Superintendent of Public Instruction, to serve as principal of a high school of said county, and the sum not exceeding $300, to be paid from Instructional Service Funds, may be added to his salary, and shall be included in the budget approved by the State School Commission. Provided further, that a county superintendent may serve as welfare officer and have such additional compensation as may be allowed by the county commissioners of said county, to be paid from county funds, subject to the approval of the State School Commission. The salary of the superintending-principal of a city administrative unit shall be in accordance with the principals' salary schedule as determined under the provisions of Section 12 of this Act.

At a meeting to be held the first Monday in May, 1933, or as soon thereafter as practicable, and biennially thereafter during the month of May, the various county boards of education shall meet and elect a county superintendent of schools, subject to the approval of the State School Commission and the State Superintendent of Public Instruction, who shall take office June first and shall serve for a period of two years or until his successor is elected and qualified. A certification to the county board of education by the State Superintendent of Public Instruction showing that the person proposed for the office of county superintendent of schools is a graduate of a
four-year standard college, or at the present time holds a superintendent's certificate, and has had three years' experience in school work in the past ten years, together with a doctor's certificate showing the person to be free from any contagious disease, shall make any citizen of the State eligible for this office.

In all city administrative units the superintending-principal of schools shall be elected annually by the board of trustees or other school governing agency of such unit or district and his qualifications shall be those of all school principals and shall be subject to the approval of the State School Commission and the State Superintendent of Public Instruction.

SEC. 6. That on or before the twentieth day of May in each year the several administrative units shall present to the State School Commission a certified statement showing the organization of the schools in their respective units, together with such other information as said Commission may require. The organization statement as filed by each unit of administration shall indicate the length of term the State is requested to operate the various schools for the following school year and the State shall base its allotment of funds upon such request.

SEC. 7. That on a basis of the organization statement, together with all other available information and under such rules and regulations as said Commission may promulgate, the State School Commission shall determine for each administrative unit, by districts and races, the number of elementary and high school teachers to be included in the State budget. That it shall be the duty of the State School Commission, in the allocation of funds for the maintenance and operation of the schools of the State for one hundred and sixty days, on standards determined by the said State School Commission and on the total appropriation made available by the General Assembly, to allocate these funds, under the provisions of this act, to the end that all of the modern school plants in a county may be utilized, that duplication of transportation routes be eliminated, and that pupils may be moved across now existing district lines to the end that the cost of instructional service may be lowered.

High school instruction. The county board of education shall also, in its application and budget, submitted for State funds, designate the schools in the county in which, in its opinion, high school instruction can be given in the most economical way. County Boards of Education of contiguous counties shall consult and make joint plans for high school instruction at convenient points for children of such contiguous counties, where the same can be done most economically and advan-
Consolidation of vocational and farm life schools with local schools.

Method of estimating budget for each unit.

Certification to unit heads.

No funds for rural supervisors.

School attendance officers.

Use of privately donated funds.

Determination of salary requirements.

Amount certified to Commission.

Cost of other items determined.

tageously. The State School Commission shall have authority to approve or disapprove all such plans and to designate the schools in which high school instruction shall be given, so as to provide such instruction for all the high school pupils of the State: Provided, that all public vocational and farm life schools, organized and administered separately from locally operated schools in communities where said vocational and farm life school is already serving as the high school of said community, shall be consolidated with said local schools and become an integral part of the local district system and administered as other public district schools are administered.

SEC. 8. That the State budget estimate shall be determined by the State School Commission for each county and city administrative unit by ascertaining the sum of the objects of expenditure according to and within the limits fixed by this act, and within the meaning of the rules and regulations promulgated by the State School Commission, and a certification of same shall be made to each county and superintending-principal, the chairman of the board of commissioners, the State Superintendent of Public Instruction, the State Auditor, and the State Budget Bureau on or before June first of each year: Provided, that no funds shall be allotted for rural supervisors, and provided further, that the amount of funds allotted for school attendance officers shall be left to the discretion of the State School Commission, provided that the item of Instructional Service shall not be reduced by such allotment: provided, that this proviso shall not be interpreted as prohibiting the utilization of privately donated funds under such arrangements as the State School Commission may provide.

SEC. 9. That upon receipt of notice from the State School Commission of the total number of teachers, by races and for county and city administrative units separately, the State Superintendent of Public Instruction shall then determine in accordance with the schedule of salaries established the total salary cost in each and every county for teachers, principals and superintendents to be included in the State budget for the next succeeding fiscal year for the consolidated school term as herein defined. This amount as determined from a check of the costs for the preceding year with adjustments resulting from changes in the allotment of teachers shall be certified to the State School Commission, together with the number of elementary and high school teachers and principals employed in accordance with the provisions of this act, separately by races, and for city and county administrative units.

SEC. 10. The cost of all items in the operation of the public schools not herein otherwise provided shall be determined on the basis of rules and regulations promulgated by the State
School Commission. Only those items that are deemed necessary by the Commission for the efficient operation of the public schools shall be included in the State budget.

Sec. 11. No teacher or principal shall be required to attend summer school during the years 1933-35 and the certificate of such teachers as may have been required to attend such school shall not lapse but shall remain in full force and effect and all credits earned by summer school work and/or completing extension course or courses shall not be impaired, but shall continue in full force and effect. In the employment of teachers no rule shall be made or enforced on the ground of marriage or non-marriage.

Sec. 12. The State Board of Education and the State School Commission shall fix and determine a State Standard Salary Schedule for teachers and principals which shall be the maximum standard State salaries to be paid to the teachers and principals; and all contracts for teachers shall be made locally by the County Boards of Education and/or the governing authorities or any other administrative unit, giving due consideration to the peculiar conditions surrounding each employment, the competency and experience of the teachers, the amount and character of work to be done, and any and all other things which might enter into the contract of employment, and shall also take into consideration the grade of certificate such teacher holds: Provided, however, that the compensation contracted to be paid out of the State Fund to any teacher or principal shall be within the maximum salary limit to be fixed by the State Board of Education and the State School Commission, as above provided, and within the allotment of funds as made to the administrative unit for the item of instructional salaries.

Sec. 13. That the State School Commission shall effect all economies possible in providing State funds for the objects of General Control, Operation of Plant, and Auxiliary Agencies, and after such action shall have authority to increase or decrease on a uniform percentage basis the salary schedule of superintendents, superintending-principals, teachers, and principals in order that the appropriation of State funds for the public schools may insure their operation for the length of term provided in this act.

Sec. 14. In all schools with fewer than fifty teachers allowed under the provisions of this act, the principal shall be included in the number of teachers allowed. In schools with fifty or more teachers one whole-time superintending-principal is allowed and for each forty teachers in addition to the first fifty, one additional whole-time principal, when and if actually employed, shall be allowed: Provided, that in schools with
seventy-five allotted teachers, a teaching principal may be allowed. *Provided further*, that in the allocation of State funds, for principals, the salary of white principals shall be determined by the number of white teachers employed in the white schools, and the salary of colored principals shall be determined by the number of colored teachers employed in the colored schools.

**Sec. 15.** That a school month shall consist of four weeks and not less than twenty teaching days, and salary warrants for the payment of all State teachers and principals shall be issued each month to such persons as are entitled to same.

*Provided,* that with the approval of the local school authorities and the State School Commission, any local school may increase its school week from five to six days, or may increase its school day by adding one hour of instructional service to the present school day, for and during the six months school term, and thereby provide for an eight months school term under the provisions of this act; and the State School Commission shall have the power and right to adjust teachers' salaries on an equitable basis in such schools.

**Sec. 16.** The appropriation of State funds as provided under the provisions of this act shall be used for meeting the costs, as determined by the State School Commission, for the items under: (1) General Control, (2) Instructional Service, (3) Operation of Plant, (4) Auxiliary Agencies.

The objects of expenditures designated as Maintenance of Plant and Fixed Charges shall be supplied from funds required by law to be placed to the credit of the Public School Fund of the county and derived from fines, forfeitures, penalties, dog taxes, poll taxes, and from all other sources except State funds: *Provided,* that with the approval of the State School Commission all of the above funds not needed for Maintenance of Plant and Fixed Charges may be used to supplement State costs for other objects of expenditure: *Provided,* that where the funds received from the above sources are insufficient for meeting the objects of fixed charges and maintenance of plant, that the tax levying authorities of the said administrative unit shall levy an amount sufficient to meet said needs.

**Sec. 17.** That the county board of education in any county administrative unit and the board of trustees in any city administrative unit, with the approval of the tax levying authorities in said county or city administrative unit and the State School Commission, in order to operate the schools of a higher standard than those provided for by State support, but in no event to provide for a term of more than 180 days, may supplement any object or item of school expenditure: *Provided,*
that before making any levy for supplementing State budget allotments an election shall be held in each administrative unit to determine whether there shall be levied a tax to provide said supplemental funds, and to determine the maximum rate which may be levied therefor. Upon the request of the members of the county board of education in a county unit and/or the board of trustees in a city administrative unit the tax levying authorities of such unit shall provide for an election to be held under laws governing such election, as set forth in Articles 23, 24 and 26 of Chapter 95 of the Consolidated Statutes of North Carolina, Volume III. Provided, the rate voted shall remain the maximum until revoked or changed by another election. This section shall not be construed as conferring additional powers to levy taxes on county boards of commissioners, boards of aldermen, or other tax levying authorities, but as a limitation on existing powers to levy taxes for the purposes mentioned in this act and contained in other public, public-local or private laws.

The request for funds to supplement State school funds as permitted under the above conditions shall be filed with the tax levying authorities in each county and city administrative unit on or before the fifteenth day of June on forms provided by the State School Commission. The tax levying authorities may approve or disapprove this supplemental budget in whole or in part. In the event of approval, the same shall be shown in detail upon the minutes of said tax levying body and a special levy shall be made therefor, and the tax receipt shall show upon the face thereof the purpose of said levy.

In the same manner and at the same time each county, “special bond tax unit” and city administrative unit shall file a debt service budget subject to the approval of the tax levying authorities in each unit and the State School Commission.

In the same manner and at the same time each county and city administrative unit may file a Capital Outlay budget subject to the approval of the tax levying authorities and the State School Commission.

The tax levying authorities in each of the above units filing budgets from local funds shall report their action on said budgets on or before the fifteenth day of July, and the same shall be reported to the State School Commission on or before the first day of August. The action of the State School Commission on all requests for local funds budgets shall be reported to boards of education, boards of trustees in city administrative units and tax levying authorities on or before the first day of September.
It shall be the duty of the county board of education in each county and the board of trustees in each city administrative unit, upon receipt of the tentative allotment of State funds for operating the schools and the approval of all local funds budgets including supplements to State funds for operating schools of a higher standard, funds for extending the term, funds for debt service, and funds for Capital Outlay, to prepare an operating budget on forms provided by the State and file same with the State Superintendent of Public Instruction and the State School Commission on or before the first day of October. Each operating budget shall be checked by the State School Commission to ascertain if it is in accordance with the allotments of State funds and the approvals of local funds; and when found to be in accordance with same shall be the total school budget for said county or city administrative unit.

All county-wide school funds shall be apportioned to county and city administrative units on a per capita basis.

Provided, that no county, municipality, or other unit, may vote to extend the term of school beyond the eight months term, so long as such county, municipality, or other unit, is in default in the payment of its bonds or other evidences of indebtedness: Provided, however, that it shall be unlawful to operate the schools in Currituck County and Cherokee County for more than eight months and no supplements shall be allowed, and no ad valorem taxes shall be levied for the operation of the eight months schools: Provided, no taxes shall be levied on property in Martin County for the purpose of supplementing salaries or any term of school in addition to the eight months term provided for in this act.

Sec. 18. That the State School Commission, subject to the approval of the Local Government Commission, shall determine and provide all bonds necessary for the protection of the State school funds.

That the tax levying authorities in each county and city administrative unit, subject to the approval of the Local Government Commission, shall provide such bonds as the State School Commission may require for the protection of county and district school funds.

Sec. 19. The payment of the State fund to the county and city administrative units may be made in monthly installments, at such time and in such amounts as may be practical to meet the needs and necessities of the eight months school term in the various county and city administrative units: Provided, that prior to the payment of any monthly installment it shall be the duty of the county board of education or the board of trustees to file with the State Superintendent of Public
Instruction and State School Commission a certified statement of all salaries, together with all other obligations, that may be due and payable, said statement to be filed on or before the fifteenth day of each month next preceding the maturity of the obligations.

When it shall appear to the State Superintendent of Public Instruction from said certified statement that any sums are within the provisions of this act, and without objection by the State School Commission, he shall draw his requisition on the State Auditor for any monthly installment from the funds allocated for the purpose approved by the State School Commission. The signature of the chairman of the county board of education and the county superintendent or the chairman of the board of trustees and the city superintendent on a warrant for the payment out of State funds for any service rendered shall be sufficient, when done in accordance with the provisions of this act.

SEC. 20. That school funds shall be paid out as follows:

(1). State School Funds. That State School Funds shall be released only on warrants drawn on the State Treasurer signed by the chairman and secretary of the county board of education for county administrative units and by the chairman and secretary of the board of trustees for city administrative units and countersigned by such officer as the county government laws may require.

(2). County and district funds. All county and district funds shall be paid out only on warrants signed by the chairman and secretary of the board of education for counties and the chairman and secretary of the board of trustees for city administrative units and countersigned by such officer as the county government laws may require.

SEC. 21. That the State School Commission in cooperation with the Director of Local Government shall cause to be made an audit of all school funds—State, county, and district—and the cost of said audit shall be borne by each fund audited in proportion to the total funds audited as determined by the State School Commission: Provided, that the provisions of this act shall apply for 1932-1933.

The tax levying authorities for county and city administrative units shall make provision for meeting their proportionate part of the cost of the audit as provided in this act.

SEC. 22. That nothing in this act shall prevent counties, local taxing districts, and special charter districts from levying taxes to provide for Debt Service Requirements.

SEC. 23. That it shall be the duty of county boards of education after the opening of the schools in the county to make a careful check of the school organization and to request the
State School Commission to make changes in the allocation of teachers to meet requirements.

Sec. 24. The provisions of the Workmen's Compensation Act shall be applicable to all school bus drivers, mechanics, and janitors. The State School Commission shall make such arrangements as are necessary to carry out the provisions of the Workmen's Compensation Act as applicable to this class of school employees. All other school employees paid from State funds are declared to be exempt from any and all provisions of the Workmen's Compensation Act or any amendments thereto.

Sec. 25. It shall be the duty of the State School Commission to provide all general control, instructional service, operation of plant, and auxiliary agencies, as hereinbefore specified, for the operation of the eight months school term as provided for by the State.

That it shall be the duty of the State School Commission and county boards of education, and boards of trustees in city administrative units, to act through and with the approval of the State Purchasing Agency in the purchase of all materials and supplies to be used in all the schools of the State. This provision shall apply to all extended terms as well as to the eight months term. The State Purchasing Agent and the State School Commission shall promulgate rules and regulations to carry out the provision of this act.

Sec. 26. School transportation. That from and after May 1, 1933, the control and management of all facilities for the transportation of public school children as now operated by the various counties and other local subdivisions of government shall be vested in the State of North Carolina under the direction and supervision of the State School Commission. Authority is hereby given the State School Commission in addition to the provisions of this act to make such rules and regulations as are necessary for the efficient and economical operation of the school transportation system. Said regulations shall include provisions for the adequate inspection each thirty days of every vehicle used in the transportation of school children, and a record filed in the office of the county board of education.

Sec. 27. That on June 1, 1933, the county boards of education and/or boards of county commissioners and the district trustees or committeemen of whatever nature in each county shall turn over to the State School Commission, or its duly authorized agents, all school transportation equipment, material, and supplies of every kind and all such property as may have been used in connection with school transportation; and all such property shall be duly inventoried and appraised
by the State School Commission or its duly authorized agents. From and after the ratification of this act, all local authorities of any and all local units of government are prohibited from selling or in any way disposing of any transportation equipment or supplies without the approval of the State School Commission.

SEC. 28. That at least thirty days before the opening date of the schools in any county a meeting of the county board of education in each of the one hundred counties shall be called by the county superintendent of schools for the purpose of laying out and determining the route to be followed by each school truck to be operated in the county. Notice of this meeting shall be published in all county newspapers at least one week prior to the date of meeting and the purpose of the meeting shall be set forth. It shall be the duty of the principal of each school to which pupils are transported to attend this meeting and the State School Commission shall be represented by either a member or duly authorized agent. After a careful study of the schools operated and the transportation needs in the county, giving due consideration to road facilities and availability of drivers, the county board of education shall determine the routes to be followed by all busses used in transporting children to and from school. In all districts where transportation is provided, provision shall be made for transporting all children living more than two miles from the school building by way of the nearest traveled route; and unless road conditions or other reasons make it inadvisable busses shall be routed so as to get within one and one-half miles of all children entitled to transportation in said districts; Provided, that within five days from the date of the meeting for determining the routes of the school busses, the county superintendent shall file a map with the State School Commission showing the route to be followed by each truck and the location of the home of the driver with such other information as may be requested, and the State School Commission shall have authority to approve or disapprove in whole or in part the proposed routings: Provided further, that an appeal from the decision of the county board of education may be taken to the State School Commission by any citizen by giving notice of such appeal to the county superintendent within thirty days after the adoption of the routings to be followed during the ensuing year.

SEC. 29. That the authority for selecting and employing the drivers of school busses shall be vested in the principal or superintendent of the school at the termination of the route, subject to the approval of the school committeemen or trustees of said school, and the county superintendent of schools: Pro-
vided, that each driver shall be selected with a view to having him located as near the beginning of the truck route as possible; and it shall be lawful to employ student drivers wherever the same is deemed advisable.

The selection of all mechanics and employees other than drivers for the operation of the transportation system shall be made by the county superintendent of schools, with the approval of the County Board of Education.

SEC. 30. The salary paid each employee in the operation of the school transportation system shall be in accordance with a salary schedule adopted by the State School Commission for that particular class of employees.

SEC. 31. The State School Commission is hereby authorized to begin immediately negotiations with the Department of Highways and Public Works authorities looking to the coordination of all the agencies for the repair, maintenance and upkeep of equipment to be used by the State School Commission in the school transportation system. The State Highway Commission is directed to make available wherever possible such repairs, maintenance equipment, and labor forces as may be used advantageously in the economical operation of the school transportation system. In all cases where such equipment and labor forces are used, the State Highway Commission shall be reimbursed in the amount of the actual cost involved, to be determined by an itemized statement, filed with the State School Commission.

SEC. 32. It shall be within the discretion of the State School Commission, wherever it shall appear to be more economical for the efficient operation of the schools, to permit children living in one administrative district to attend the school in another district for the full term of such school without the payment of tuition: Provided, that sufficient space is available in the buildings of such districts to which the said children are transferred.

SEC. 33. It shall be the duty of the county superintendent of public instruction to examine the records of the county to see that the proceeds from the poll taxes and the dog taxes are correctly accounted for to the school fund each year, and to examine the records of the several courts of the county, including courts of justices of the peace, at least once every three months to see that all fines, forfeitures and penalties, and any other special funds accruing to the county school fund are correctly and promptly accounted for to the school fund; and if the county superintendent shall find that any such taxes or fines are not correctly and promptly accounted for to the school fund, it shall be his duty to make prompt report thereof to the State School Commission and also to
the solicitor of the Superior Court holding the courts in the district: Provided, that in any county having a county auditor, county accountant, or county manager, that the duties enjoined under the provisions of this section shall be performed by one of said officers; and if there are two or more such officers in any county, then by one of such officers in the order named.

The State School Commission shall allow in the State Budget for compensation for each county board of education an amount not to exceed one hundred dollars per county and each board shall meet at least four times per annum.

Sec. 34. That the city superintendent of the city administrative unit established under this act is hereby made ex-officio secretary to the board of trustees of said city administrative unit.

Sec. 34½. That it is intended by this act to effect a reduction of ad valorem taxes in the several counties and school districts of the State, and it is hereby declared to be unlawful for any Board of County Commissioners or other school units for the years 1933, 1934 and other fiscal years succeeding to make any tax levy which in the gross does not reflect the savings to the taxpayer of the fifteen cent ad valorem State-wide tax for schools, and all reductions in special school district ad valorem taxes affected under the provisions of this act.

Sec. 35. All public, public-local or private laws and clauses of laws in conflict with this act, to the extent of such conflict only, are hereby repealed. If any section, part, paragraph, sentence or clause of this act shall be declared unconstitutional or invalid the same shall not affect the validity of any of the remaining parts of this act.

Sec. 36. This act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
S.B. 754

CHAPTER 563

AN ACT CREATING AN AGRICULTURAL AND BREEDERS ASSOCIATION FOR THE COUNTIES OF NEW HANOVER AND HAYWOOD ON THE APPROVAL BY THE VOTERS OF SAID COUNTIES, AND TO PERMIT HORSE RACING THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That there is hereby created an Agricultural and Breeders Association Commission for the Counties of New Hanover and Haywood to consist of three members to be appointed by the Board of Commissioners of said counties, to have and exercise the power and authority hereinafter set forth. The term of office of said commissioners shall be for a period of two years from the date of their appointment, or until their successors in office shall be appointed and qualified; Provided, however, that any vacancies occurring in said Commission by reason of resignation, death, inability to serve, or otherwise, then in such event such unexpired term of office shall be filled by the remaining members of said Commission.

The Commission herein appointed shall be known and designated as the New Hanover County Agricultural and Breeders Association Commission and the Haywood County Agricultural and Breeders Association Commission, and shall exercise its authority and act both generally and especially by and under such name.

SEC. 2. The Commission to be appointed shall have full power and authority to grant to any association duly incorporated under the laws of North Carolina a franchise or privilege for a term of years not less than five nor more than ten to construct, own, operate and maintain a race course or driving park for trotting, pacing and running races of horses in the manner hereinafter set out:

SUB-SEC. (a). No franchise or privilege shall be granted by the Commission to any corporation except one created especially for the purpose of improving and promoting the breeding of quality horses; and,

SUB-SEC. (b). That said corporation have sufficient capitalization and financial resources to satisfy the Commission, that it is financially able to comply with all the rules and regulations of the Commission and is fully able financially and otherwise to maintain and operate its properties in accordance with such rules and regulations as the Commission shall from time to time prescribe; and

SUB-SEC. (c). That any corporation holding such a franchise in the event it shall desire to conduct trotting, pacing
or running horses shall conduct such races only upon days and dates set by, and under the rules and regulations of the Jockey Club, which now maintains offices and headquarters at number two hundred and fifty Park Avenue, New York City.

SUB-SEC. (d). That as a pre-requisite to the issuance of a franchise or privilege, the said corporation desiring said franchise or privilege shall at the time of making application therefor pay to the said Commission for the use and benefit of New Hanover and Haywood Counties respectively the following charges or fees:

First: For the franchise or privilege sought to be granted the minimum sum of one hundred dollars and in the event the said corporation shall desire a franchise or privilege for more than the minimum period allowed by this act, such corporation shall pay in addition to the minimum fee of one hundred dollars an additional fee of one hundred dollars for each additional year, and in the event said franchise or privilege is refused, the said fee shall be returned to the applicant, otherwise said fee shall be forthwith paid into the treasury of New Hanover or Haywood Counties respectively; and,

Second: In the event such franchise or privilege is granted said corporation, the said corporation shall also pay to the Commission for the use and benefit of New Hanover or Haywood County, respectively, for each day or part of day during which said corporation conducts races or racing a sum equivalent to ten per cent of the gross receipts of the corporation derived from all operations connected with or incident to the operation of such races or racing conducted during such day or part of day. In no event, however, the amount so to be paid to exceed the sum of five thousand dollars per day, and said amount to be paid in addition to such tax as may be now or hereafter fixed by law.

SUB-SEC (e). In addition to the foregoing fees all costs and expenses of the Agricultural and Breeders’ Association Commission shall be borne by the corporation holding a franchise from said Commission and if more than one corporation shall hold a franchise, the costs and expenses of said Commission shall be pro-rated among the holding franchises.

SEC. 3. That when the Commission shall have granted a franchise or privilege as aforesaid to any corporation as aforesaid, the said corporation is hereby fully authorized and empowered to legally construct, build, carry on, maintain and operate a park, driving ground or race course in New Hanover and Haywood Counties, and to conduct and to maintain therein horse races: Provided, however, that no race or racing shall be conducted on Sunday and no race or racing shall begin or commence before the hour of one P. M. Eastern Stan-
Also admission of minors.

Pari mutuel machines allowed.

Betting permitted.

Franchise irrecoverable if conditions met.

Not transferable without consent.

Rules and regulations.

Violation made misdemeanor.

Approval of voters necessary.

Time of election.

New registration.

Ballots.

dard Time, and that no person under the age of twenty-one years shall be admitted as a patron within the grounds of said park, driving ground or race course unless such person is accompanied by his or her parent or guardian, and such corporation is hereby expressly granted full power and authority to operate and maintain what is generally known as "Pari Mutuel Machines or Appliances" of the kind employed and in use at recognized racing courses in America: Provided, however, that said Pari Mutuel Machines and Appliances shall only be maintained and operated within the enclosure of said park, driving ground or race course and only on days or parts of days when races or racing is being therein conducted, and it shall be legal for any and all persons legally within the enclosure of said park, driving ground or race course while said park, driving ground or race course is open for racing, to participate in the operation, or become a patron of said Pari Machines and Appliances.

Sub-sec. (a). Any franchise or privilege granted by the Commission to any corporation under the provisions of this act shall be and remain irrecoverable so long as said corporation complies with the terms and provisions of said franchise and complies with the rules and regulations of the said Commission: Provided, however, that no franchise granted to any corporation by said Agricultural and Breeders' Association Commission shall be transferred or assigned to any other corporation except by and with the written consent of the Commission first obtained.

Sec. 4. That the Commission herein appointed shall have full power and authority to adopt such rules and regulations as it may from time to time deem necessary to properly carry out the intentions of this act and any violations of any of the provisions of this act or any violations of any of the rules and regulations of the Commission by any corporation holding a franchise or by any of its officers, agents or employees shall be a misdemeanor.

Sec. 5. That the provisions of this act shall become effective in either of said counties only when the same has been approved by a majority of the qualified voters in either of said counties and, for the purpose, the respective boards of commissioners in said counties may, in their discretion, order an election to be held on, or before, January 1, 1935, with full power and authority to direct and compel a new registration for said election. At said election, those favoring such proposition shall vote a ballot on which shall be written or printed the words "For Race Course," and those not favoring such proposition shall vote a ballot on which shall be written or printed the words "Against Race Course." If a majority of
the votes cast at said election shall be "For Race Course," then the provisions of this act shall be in full force and effect, but if a majority of the votes cast be "Against Race Course," then the provisions of this act shall be null and void. That the respective boards of said counties are hereby authorized and empowered to provide, in their discretion, for the necessary cost of holding such election by making cost of said election a charge upon the General Fund of either of said counties.

Sec. 6. That this act shall apply only to New Hanover and Haywood Counties, and when and if approved by the voters of said Counties, New Hanover and Haywood Counties shall be exempted from such provisions of chapter thirty-nine and article thirty-four, subchapter twelve of chapter eighty-two, of the Consolidated Statutes of North Carolina as may be in conflict therewith.

Sec. 6½. That the provision of this act shall apply to Polk County, and that the Commission for said County shall be composed of C. O. Cooper, President, Charles J. Lynch, and G. C. Feagan, and that an election shall be had according to the provisions in this act for Haywood County and New Hanover County.

Sec. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1470 CHAPTER 564

AN ACT TO PRESERVE AND MAKE MORE SECURE THE CHARTER RIGHTS OF WAKE FOREST COLLEGE IN RELATION TO THE SALE OF BEER, SPIRITUOUS FERMENTI OR OTHER INTOXICANTS.

The General Assembly of North Carolina do enact:

Section 1. That no provisions in Senate Bill No. 367, known as the Francis Act, providing for the sale of beer in the State of North Carolina, or in Senate Bill No. 525, regulating the sale thereof, shall in any wise or manner repeal or abridge the provisions of the charter of Wake Forest College relating to the sale of beer, lager beer, ale, fruit juices, spirituous or intoxicating bitters or beverages, by whatever name called and of whatever name or description, within the corporate limits of the Town of Wake Forest, or within one mile of said corporate limits.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.
SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.B. 613

CHAPTER 565

AN ACT TO AMEND CHAPTER 29 OF THE PRIVATE LAWS OF 1929, IT BEING AN ACT TO INCORPORATE SALEM METHODIST CHURCH OF STANLY COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter twenty-nine of the Private Laws of nineteen hundred and twenty-nine be amended by striking out the period at the end of said section and inserting a comma in place thereof and by adding the following: "Or to sell or offer for sale any beer or wine of any kind or description whatever during any day of the week, including Sunday, within the territory designated in section one of said act."

SEC. 2. All laws and clauses of law in conflict with this act are hereby repealed to the extent of such conflict.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of May, A. D. 1933.

S.B. 662

CHAPTER 566

AN ACT RELATING TO FUNDING AND REFUNDING BONDS OF GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. The provisions of the Act ratified on the eleventh (11th) day of April, 1933, known as Senate Bill 383, which amends subsection (a) of Section 9 of the County Finance Act, shall not apply to funding and refunding bonds authorized by bond orders which were passed finally by the Board of County Commissioners of Guilford County prior to March 15, 1933, and taxes for the payment of the principal of said bonds may be levied in such years as may be provided by resolution prior to the issuance of said bonds.

SEC. 2. All laws and parts of laws in conflict herewith are hereby repealed.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1933.
S.B. 634  CHAPTER 567

AN ACT TO REGULATE THE TIME LIMIT FOR LIQUIDATION OF DEFUNCT BANKS IN RUTHERFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the liquidation of any bank or trust company in Rutherford County (which is now in process of liquidation) shall be finally concluded and all assets disposed of, and the final account and settlement of such liquidation filed in the office of the Clerk of the Superior Court of Rutherford County within a period of four years from the date such bank or trust company was taken over by the Corporation Commission and/or the Commissioner of Banks of North Carolina; provided for good cause shown the resident or Superior Court Judge holding the courts of the Eighteenth Judicial District may extend the time. But such extension shall not be granted unless application therefor be made at a regular term of Superior Court, and notice of application for any such extension shall have been published in a local newspaper for four weeks immediately preceding the term of court.

Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1642  CHAPTER 568

AN ACT TO PROVIDE FOR THE ORGANIZATION, INCORPORATION AND OPERATION OF CASH DEPOSITORY IN THE COUNTY OF GUILFORD.

The General Assembly of North Carolina do enact:

SECTION 1. That cash depositories to be organized, incorporated and operated in the manner hereinafter provided shall be authorized to operate in the County of Guilford and the town of Spring Hope in the County of Nash.

Sec. 2. That cash depositories herein provided for shall be organized and incorporated under the laws of the State of North Carolina, the said depositories to have a minimum capital stock of fifteen hundred dollars, to be paid in full in cash at the time of application for charters, and no notes of stockholders, notes and mortgages of real, personal or mixed property shall be considered and accepted as cash in payment.

Cash depositories authorized in Guilford County and Spring Hope.

To be incorporated.

Capital stock payable in cash only.
of any shares of stock of any depositories to be organized hereunder.

SEC. 3. That such cash depositories may receive and pay out the lawful currency of the United States, deal in exchange, gold, silver, coin and bullion, may receive on deposit moneys on such terms as may be agreed on with the depositors, and issue certificates therefor, without interest, negotiable and assignable in such way as may be inserted in the same, and shall do generally the business of banking, except the investment of the deposits, which shall not be loaned.

SEC. 4. That deposits shall be accepted in any lawful money of the United States, and shall be subject to call without notice during regular banking hours. The deposits shall be kept in cash in vaults or safes with adequate burglary and fire protection, policies therefor to be issued by a company or companies licensed to do business in the State of North Carolina. The official or officials having custody of and access to such vaults or safes and the money held in the cash depository shall be bonded for the faithful and honest performance of his or her duties by a bonding company approved by the Insurance Commissioner of North Carolina. In case the deposits in cash become too bulky for convenience or safe handling the depositories may invest any or all of such money (any surplus amounts exceeding ordinary business demands) with the approval of the Commissioner of Banks of North Carolina, in United States Government bonds, and in no event at a price greater than the market value, to be held as cash at the cost price thereof, the interest earned thereon during the period of the holding to be the property of the cash depositories.

SEC. 5. The depositories shall make a regular monthly charge on a fee basis for services rendered.

SEC. 6. That checks shall be cashed by the depositories only at the depositor's risk, and shall not exceed the depositor's balance after deduction of the monthly service fees. In their discretion the depositories may reject any deposit, refuse to open any account, or may close any account on ten days' notice to the depositor, if just cause for such procedure appears to the officials of the depositories.

SEC. 7. That the depositories shall be subject to examination by the Commissioner of Banks, and shall after such examination publish a report of its condition in at least one newspaper published in the County of Guilford where such depository is established in the County of Guilford or in one newspaper published in Nash County where such depository is established in the Town of Spring Hope. Monthly verified audits of the affairs of the depositories shall be made by them.
and shall be open to examination by any and all of the de-
positors, and a copy of each audit shall be forwarded to the
Commissioner of Banks periodically, and for providing for the
payment of expenses of examinations. The said depositaries
shall pay the fees as set forth in section 223 (f) of the Con-
solidated Statutes.

SEC. 8. That for convenience in banking or banking service
the depositaries may deposit funds in the Federal Reserve
Bank, or any bank that is a member of the Federal Reserve
System, to be selected by the officials of the depositaries and
approved by the Commissioner of Banks.

SEC. 9. That all laws and clauses of laws inconsistent with
this act are hereby repealed.

SEC. 10. That this act shall be in full force and effect from
and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

H.B. 1697

CHAPTER 569

AN ACT FOR THE RELIEF OF TAXPAYERS OF PEN-
DER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That delinquent taxpayers of Pender County
for the year nineteen hundred twenty-six and preceding years
on which tax foreclosure suits have been instituted shall be
entitled to all the rights and benefits of Senate Bill one hun-
dred eighty, which is Chapter one hundred eighty-one, Public
Laws of nineteen hundred thirty-three, and ratified on the
twenty-seventh day of March, nineteen hundred thirty-three,
with respect to giving installment notes and discounts on the
payment of said taxes and the installment of said notes. To
the same effect and upon compliance with the same conditions
as in said act set out with respect to delinquent taxpayers for
the years nineteen hundred twenty-seven, nineteen hundred
twenty-eight, nineteen hundred twenty-nine, nineteen hundred
thirty and nineteen hundred thirty-one.

SEC. 2. That all laws and clauses of laws in conflict with
the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from
and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
H.B. 1690  CHAPTER 570

AN ACT TO VALIDATE THE OFFICIAL ACTS PERFORMED BETWEEN APRIL 1st, 1933, AND MAY 12th, 1933, BY JUSTICES OF THE PEACE APPOINTED IN THE OMNIBUS BILL RATIFIED MAY 12th, 1933.

Whereas, many Justices of the Peace whose terms expired April first, nineteen hundred and thirty-three, continued to perform the acts of their offices to which they were re-appointed by the Omnibus Justice of the Peace bill, ratified May twelfth, nineteen hundred and thirty-three; Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That each and all of the official acts of the Justices of the Peace appointed by House Bill number twelve hundred and thirty-two, known as the “Omnibus Justice of the Peace Bill,” ratified the twelfth day of May, nineteen hundred and thirty-three, performed after the expiration of their terms on April first, nineteen hundred and thirty-three, and before May twelfth, nineteen hundred and thirty-three, including all judgments rendered, probates taken, marriages performed, and any and all other acts whatsoever, be and the same are hereby validated.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1933

H.R. 4 RESOLUTION No. 1

A JOINT RESOLUTION RATIFYING A PROPOSED AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES OF AMERICA, FIXING COMMENCEMENT OF THE TERMS OF THE PRESIDENT AND VICE-PRESIDENT, AND MEMBERS OF CONGRESS.

Whereas, the Senate and House of Representatives of the United States of America in congress assembled (two-thirds of each house concurring therein), propose the following amendment to the Constitution of the United States of America, to become valid as part of the said Constitution when ratified by the Legislatures of the several states as provided in the Constitution, in words as follows, to-wit:

"SECTION 1. Resolved by the Senate and the House of Representatives of the United States of America in Congress assembled (two-thirds of each house concurring therein), that the following amendment to the Constitution be, and hereby is, proposed to the states, to become valid as part of the Constitution when ratified by the Legislatures of the several states, as provided in the Constitution:

Article.

"SECTION 1. The terms of the President and Vice-President shall end at noon on the 20th day of January, and the terms of the Senators and Representatives at noon on the 3rd day of January, of the years in which such terms would have ended if this article had not been ratified; and the terms of their successors shall then begin.

"Sec. 2. That Congress shall assemble at least once in every year, and such meeting shall begin at noon on the 3rd day of January, unless they shall by law appoint a different day."
Provision for naming President where President-elect dies or fails to qualify.

"Sec. 3. If, at the time fixed for the beginning of the term of the President, the President-elect shall have died, the Vice-President-elect shall become President. If a President shall have not been chosen before the time fixed for the beginning of his term, or if the President-elect shall have failed to qualify, then the Vice-President-elect shall act as President until a President shall have been qualified; and Congress may by law provide for the case wherein neither a President-elect or a Vice-President-elect shall have qualified, declaring who shall then act as President, or the manner in which one who is to act shall be selected, and such person shall act accordingly until a President or Vice-President shall have qualified.

"Sec. 4. The Congress may by law provide for the case of the death of any of the persons from whom the House of Representatives may choose a President whenever the right of choice shall have been devolved upon them, and for the case of the death of any of the persons from whom the Senate shall choose for Vice-President whenever the right of choice shall devolve upon them.

"Sec. 5. Sections 1 and 2 shall take effect on the 15th day of October following the ratification of this article.

"Sec. 6. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the Legislatures of three-fourths of the several states within seven years from the date of its submission;"

Therefore, the General Assembly of North Carolina do enact:

SECTION 1. That the said proposed amendment to the Constitution of the United States of America be, and the same is, hereby ratified by the General Assembly of the State of North Carolina.

SEC. 2. That certified copies of this preamble and joint Resolution be forwarded by the Governor of this State to the Secretary of State at Washington, to the presiding officer of the United States Senate, and to the Speaker of the House of Representatives of the United States.

Ratified this the 5th day of January, A.D. 1933.
H.R. 3  RESOLUTION No. 2

JOINT RESOLUTION INFORMING HIS EXCELLENCY, THE GOVERNOR, THAT THE GENERAL ASSEMBLY IS ORGANIZED AND READY TO PROCEED WITH PUBLIC BUSINESS.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to notify His Excellency, the Governor, that the General Assembly is organized and now ready to proceed with public business, and invite him to deliver any message that he may have, in person or in writing.

Ratified this the 6th day of January, A. D. 1933.

H.R. 5  RESOLUTION No. 3

JOINT RESOLUTION RELATIVE TO THE INAUGURATION OF GOVERNOR-ELECT AND OTHER STATE OFFICERS.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a committee of two on the part of the Senate, to be selected by the Lieutenant-Governor, and of three on the part of the House, to be selected by the Speaker, be appointed to co-operate with the committee appointed by the City of Raleigh and local organizations to arrange for the details incident to the inaugural ceremonies of Governor-elect Ehringhaus and other State officers.

SEC. 2. That the sum of Six Hundred Dollars, or so much thereof as may be necessary, be, and is hereby appropriated to cover the expenses incident to the inauguration, and the Auditor is hereby authorized and directed to issue warrants upon the Treasurer payable to the chairman of the said joint committee for such inauguration expenses as he may approve, not to exceed in the aggregate the amount above named.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this the 6th day of January, A. D. 1933.
H.R. 1 RESOLUTION No. 4
JOINT RESOLUTION INVITING THE HONORABLE FRANKLIN D. ROOSEVELT, PRESIDENT-ELECT, TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Preamble.
Whereas, it has been stated in the public press that the Honorable Franklin D. Roosevelt, President-elect of the United States, will on or about January 18 pass through North Carolina en route to Warm Springs, Georgia; and
Whereas, the General Assembly of North Carolina desires him to address a joint session. Now, Therefore,

Be it resolved by the House of Representatives, the Senate concurring:

That the Honorable Franklin D. Roosevelt be invited to address a joint session of the General Assembly of North Carolina at such time as may be agreeable to his convenience prior to March first next, and that a committee of three members of the House of Representatives and two members of the Senate be appointed by the Speaker of the House and President of the Senate, respectively, to extend this invitation and present a copy of this resolution to the Honorable Franklin D. Roosevelt.

Ratified this the 6th day of January, A. D. 1933.

H.R. 12 RESOLUTION No. 5

Resolved by the House of Representatives the Senate concurring:

SECTION 1. That a Joint Session of the House of Representatives and the Senate of the State of North Carolina shall be held in the War Memorial Auditorium in the City of Raleigh on Thursday, January 5th, 1933, at 12 o'clock Noon, for the purposes set forth in the preamble of this Resolution.

SEC. 2. That this Resolution shall be in force and effect from and after its ratification.

Ratified this the 7th day of January, A. D. 1933.
H.R. 13 RESOLUTION No. 6

JOINT RESOLUTION OF RESPECT UPON THE DEATH OF HONORABLE CALVIN COOLIDGE.

Whereas, on January fifth, one thousand nine hundred thirty-three, Honorable Calvin Coolidge died in the city of Northampton, Massachusetts, and

Whereas, the General Assembly of North Carolina desires to show its honor and respect to one who has so valiantly served his country; Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in the death of the Honorable Calvin Coolidge, the Country loses a distinguished citizen and a public servant who served the Country with fidelity and conspicuous ability for many years.

SEC. 2. That the General Assembly of North Carolina takes this method of expressing appreciation for the life and services of this distinguished American, and its sympathy for the widow and other members of his family in the great loss and sorrow which has so suddenly come upon them.

SEC. 3. That the Speaker of the House of Representatives be directed to forward a copy of this resolution to Mrs. Coolidge immediately upon its passage.

SEC. 4. That this resolution shall be in force from and after its ratification.

Ratified this the 9th day of January, A. D. 1933.

S.R. 2 RESOLUTION No. 7

JOINT RESOLUTION TO AUTHORIZE AND PROVIDE FOR THE PRINTING OF THE GOVERNOR'S MESSAGE TO THE GENERAL ASSEMBLY.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That three thousand copies of the Message of His Excellency, J. C. B. Ehringhaus, Governor of North Carolina, to this General Assembly be forthwith printed and delivered at the Governor's office for such distribution of the same as he may desire to make.

SEC. 2. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 9th day of January, A. D. 1933.
RESOLUTION No. 8

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA PROVIDING FOR A BALANCED BUDGET AND REQUIRING THE COMMITTEE ON FINANCE AND THE COMMITTEE ON APPROPRIATIONS TO MAKE THEIR REPORT EMBODYING THE APPROPRIATING FOR THE BIENNNIUM 1933 TO 1935 AND THE COMMITTEE ON FINANCE TO MAKE ITS REPORT UPON A REVENUE AND MACHINERY ACT SUFFICIENT TO MEET THE EXPENSES OF THE STATE FOR SUCH BIENNIIUM, BOTH OF SUCH COMMITTEES TO REPORT TO THE GENERAL ASSEMBLY BY OR BEFORE THE SIXTH DAY OF FEBRUARY, 1933.

Whereas, by reason of the serious depression prevailing throughout the Country and the declining revenue issuing therefrom, it has become necessary to materially lessen the cost and expenses of government for the ensuing biennium; and

Whereas, the State has large obligations consisting of short term notes maturing early in February which will be necessary for it to refinance or renew, and in order to secure the most advantageous renewals or extensions of these obligations it is deemed expedient and necessary that the legislative purpose concerning the conduct of the State's affairs for the ensuing period shall be made known; and

Whereas, it is pre-requisite to securing the necessary funds for the administration of the State's affairs and government and for the preservation of the securities which it has outstanding, that the legislative bodies shall provide for a balanced budget with materially reduced expenditures for the ensuing biennium as well as providing for such revenue as it may be practical to secure for efficient continuance of the maintainance of the public institutions, charitable and educational, and the public schools of the State;

Therefore be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That there shall be an immediate discontinuance of all offices, commissions and departments of government which are not immediately essential to the efficient and proper administration of the State's affairs or to the efficient conduct of its penal, charitable or educational institutions or for the efficient continuance of its public school education.

SEC. 2. That the Committee on Finance be and they are hereby directed to present to this body on or before the sixth
day of February, 1933, a revenue measure which shall raise sufficient revenue to meet the necessities of government in accordance with Section One of the Resolution.

Sec. 3. That the Committee on Appropriations be and they are hereby directed to present to this body by or before the Sixth day of February, 1933, a measure providing appropriations for only such offices and functions as are necessary, exclusive of those mentioned in Section One hereof, and to reduce all expenditures to the minimum of necessity and to provide for only such as there will be revenue to meet.

Sec. 4. That it is the declared and expressed purpose of this body that it shall have a balanced budget before adjournment and that it will reduce the expenditures of government in such a way as this can be accomplished, that it will provide for sufficient debt service and sinking funds to protect the obligations of the State, and that no other appropriations will be made except where the revenue to meet the same is provided.

Sec. 5. That the Rules Committee of the House and Senate are each directed to report a rule providing for the formation of a joint committee on Reorganization of State Government consisting of three Senators and five Representatives who shall report to the Legislature by or before the twentieth day of January recommending such changes and consolidations of departments as will carry out the purpose of Section One of this Resolution.

Sec. 6. That this Resolution shall be in force from and after its ratification.

Ratified this the 9th day of January, A. D. 1933.

H.R. 68 RESOLUTION No. 9


Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Department of Revenue report in writing to the General Assembly on or before January 27, 1933, giving a detail statement showing the names and

Revenue Department directed to report on unpaid tax items to General Assembly.
amOUNTS, AND THE REASON FOR NON-PAYMENT OF EACH CHECK AND ALL OTHER ITEMS PAST DUE FOR SIXTY DAYS OR MORE IN THE REVENUE DEPARTMENT UNPAID, AND DUE AND PAYABLE, GIVEN TO SAID DEPARTMENT, IN PAYMENT OF TAXES OR SUMS DUE AND PAYABLE TO NORTH CAROLINA, TOGETHER WITH ANY EXPLANATION IN REGARD TO SAID MATTER.

SEC. 2. THAT THESE SEVERAL ITEMS SHALL BE REPORTED IN THREE SEPARATE CLASSIFICATIONS; NAMELY, FIRST, UNPAID CHECKS, SECOND, UNPAID GASOLINE TAXES, AND THIRD, ALL OTHER UNPAID ITEMS AS ABOVE PROVIDED.

SEC. 3. THAT THIS ACT SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS RATIFICATION.

RATIFIED THIS THE 19TH DAY OF JANUARY, A. D. 1933.

H. R. 191 Resolution No. 10

JOINT RESOLUTION INVITING ATTENDANCE AT THE PRESENTATION OF THE PORTRAIT OF NATHAN O'BERRY, LATE TREASURER OF THE STATE OF NORTH CAROLINA.

Resolved by the House of Representatives, the Senate concurring:


SEC. 2. THIS RESOLUTION SHALL BE IN FORCE AND EFFECT FROM AND AFTER ITS RATIFICATION.

RATIFIED THIS THE 23RD DAY OF JANUARY, A. D. 1933.

S. R. 57 Resolution No. 11

JOINT RESOLUTION PROVIDING FOR THE CELEBRATION OF THE CENTENNIAL OF THE LAYING OF THE CORNERSTONE OF THE NORTH CAROLINA STATE CAPITOL.

WHEREAS, THE CORNERSTONE OF THE PRESENT NORTH CAROLINA STATE CAPITOL WAS LAYED WITH MASONIC HONORS ON THE FOURTH DAY OF JULY, ONE THOUSAND EIGHT HUNDRED THIRTY-THREE; AND WHEREAS, THE CONSTRUCTION OF AN EDIFICE SO NOTABLE AS THE CAPITOL IN MASSIVE STRUCTURE, ADMIRABLE DESIGN AND COST WAS A REMARKABLE PERFORMANCE, INDICATIVE OF THE PUBLIC SPIRIT,
patriotism and high faith of the people of North Carolina one hundred years ago; and

Whereas, within the historic walls of the State Capitol, the voices of great men of the State and Nation have sounded and broad statesmanship has evolved the public policies and guided the destiny of the State throughout a century of inspiring history; and

Whereas, the faith and achievements of our forefathers and the beauty and stability of our civilization as symbolized by the State Capitol are deserving of special commemoration:

Now, therefore

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Governor of North Carolina be and is hereby authorized and empowered to appoint before the first of March, one thousand nine hundred thirty-three, a State Capitol Centennial Commission of thirteen representative men and women of North Carolina who shall make arrangements for a proper celebration of the centennial of the laying of the cornerstone of the North Carolina State Capitol, to be held in Raleigh on the fourth of July, one thousand nine hundred thirty-three.

SEC. 2. That the Governor is hereby authorized and empowered to extend an official invitation to the Grand Lodge of North Carolina, Ancient, Free and Accepted Masons, to participate in the celebration.

SEC. 3. That in the event of a vacancy on the State Capitol Centennial Commission, the Governor is empowered to fill said vacancy.

SEC. 4. This resolution shall be in effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1933.

S.R. 84 RESOLUTION No. 12

A JOINT RESOLUTION FOR THE APPOINTMENT OF A COMMITTEE TO ATTEND THE INTERSTATE CONFERENCE OF LEGISLATORS AT WASHINGTON, D. C., ON FEBRUARY 3, 1933.

Whereas, the American Legislators' Association is sponsoring and has planned for an Interstate Conference of Legislators to be held on February 3, 1933, at Washington, D. C., and which Conference is to consider questions and problems of interest to the Legislatures of the forty-eight States and
to Congress as well, and particularly those questions and problems dealing with taxation; and

Whereas, an invitation has been extended by the American Legislators' Association to the Governor of North Carolina, and to the Senate and House of Representatives of North Carolina, that each designate one representative to be present at such Conference as representatives from the State of North Carolina; and,

Whereas, the said Interstate Conference of Legislators has been endorsed by various Governors and Legislatures of other States, and has been particularly endorsed by Honorable Franklin D. Roosevelt, Governor of the State of New York, and President-elect of the United States; and

Whereas, various States have already appointed their representatives for said Conference; and

Whereas, it is proposed at said Interstate Conference of Legislators to devise ways and means for a fuller and better cooperation between the Congress of the United States and the various State Legislatures with respect to legislative problems and particularly those in connection with taxation; and

Whereas, the State of North Carolina is interested in cooperating with the Federal Government and with the other States of the Union in working out problems in which the Federal Government and all the States are interested;

Now, therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That a committee of three be appointed to represent the State of North Carolina at said Interstate Conference of Legislators to be held in Washington, D. C., on February 3, 1933, one member of the committee to be appointed by His Excellency, the Governor of North Carolina, one member to be appointed by the President of the Senate, and one member to be appointed by the Speaker of the House of Representatives.

SEC. 2. That the said committee, when appointed, is directed to attend said Conference, and upon the conclusion of the Conference and their return, to file a report addressed to the Governor of North Carolina, and to the Senate and House of Representatives respectively, and to make such recommendations as to said committee may seem advisable. That the sum of One Hundred and Twenty dollars is hereby appropriated out of any monies not otherwise appropriated in the State Treasury for the purpose of paying the expenses of said delegates named under the terms of this bill.
SEC. 3. That this resolution shall be in full force and effect from and after its ratification.
Ratified this the 30th day of January, A. D. 1933.

H.R. 357 RESOLUTION No. 13

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a committee consisting of five Representatives to be appointed by the Speaker of the House and three Senators to be appointed by the President of the Senate, is hereby created for the purpose of examining into the various departments of the State government as to salaries paid all officers and employees, with a view of ascertaining what amounts can be saved by reduction in salary of all officers and employees in said departments, and make a report with recommendations to the General Assembly on or before February 15, 1933.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.
Ratified this the 3rd day of February, A. D. 1933.

S.R. 165 RESOLUTION No. 14
JOINT RESOLUTION CONCERNING FORMER LIEUTENANT-GOVERNOR RICHARD TILLMAN FOUNTAIN.

Whereas, it has come to the attention of the General Assembly of North Carolina that former Lieutenant-Governor Richard Tillman Fountain, who was formerly a member of this body and served it faithfully and acceptably, first as a Representative, then as Speaker of the House; and later as Presiding Officer of the Senate for two terms, is now incapacitated as the result of a long and serious illness, from which he is slowly recovering after much suffering, and
Sympathy of General Assembly extended.

Copy to Mrs. Fountain.

Copy spread on records.

Whereas, the General Assembly is grateful to Governor Fountain for the splendid services rendered by him to his State, is appreciative of his worth as a citizen and conscious of the loss to the State of his services at this time; Now, therefore,

Be it resolved—

That the General Assembly of North Carolina hereby extends to Governor Fountain its sincere sympathy in this hour of his distress, and wishes for him a speedy recovery, that he may again assume his position of helpfulness in the civic and political life of the State;

That a copy of these resolutions be sent to Mrs. Fountain with request that they be conveyed to her distinguished husband, and

That a copy be spread upon the records of the General Assembly.

Ratified this the 6th day of February, A. D. 1933.

H.R. 312  RESOLUTION No. 15

JOINT RESOLUTION OF THE HOUSE OF REPRESENTATIVES AND THE SENATE REQUIRING T. A. WILSON, INDUSTRIAL COMMISSIONER, TO FURNISH INFORMATION RELATING TO THE COST OF PREPARING AND MAILING LETTER OF JANUARY 23, 1933, SIGNED BY HIM SEEKING TO CREATE PROPAGANDA AGAINST THE ABOLITION OF OUR INDUSTRIAL COMMISSION.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That T. A. Wilson, Industrial Commissioner, be and he is hereby required and ordered to file with the Principal Clerk of the House of Representatives by February fourth, one thousand nine hundred and thirty-three, prior to convening of said House, a written statement under oath showing by what authority said letter was mailed and to whom; who aided or participated in the preparation thereof; the expense thereof and by whom such expense was paid, or who assumed responsibility therefor; by what authority State stationery was used; and his object in mailing said letter; and if the same was done with the knowledge, consent or approval of his Co-Commissioners, Allen and Dorsett; and if with the knowledge, consent or approval of Senator Waynick.
Sec. 2. That this resolution shall be in full force and effect from and after its ratification.
Ratified this the 6th day of February, A. D. 1933.

H. R. 81
RESOLUTION No. 16

JOINT RESOLUTION REQUESTING THAT ALL JOINT LAND BANKS AND OTHERS HOLDING MORTGAGES OR DEEDS OF TRUST DECLARE A MORATORIUM UNTIL NOVEMBER 1, 1934, ON ALL PRINCIPAL PAYMENTS WHERE INTEREST AND TAXES ARE PAID.

 Whereas, the financial condition of the people generally is such that strict foreclosure of mortgages on farm lands and homes due to failure to pay principal sums due at this time will deprive many industrious and honest persons of their property and work a great hardship on them; Now, Therefore,

Resolved by the House of Representatives, the Senate Concurring.

SECTION 1. That all land banks, insurance companies and others holding mortgages or notes secured by deed of trust upon farm lands and homes be requested to declare a moratorium until November 1, 1934, on all principal payments when the interest and taxes are paid by the property owner.

SEC. 2. That a copy of this resolution be sent by registered mail to the members of Congress from the State of North Carolina, and the members of the United States Senate from said State.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.
Ratified this the 9th day of February, A. D. 1933.

H. R. 400
RESOLUTION No. 17

PROPOSED JOINT RESOLUTION FOR CONSIDERATION OF THE NORTH CAROLINA STATE LEGISLATURE.

 Whereas, granite is a building stone of the highest quality, lending itself to beauty, dignity and permanency, characteristics desirable to state and national buildings, and

 Whereas, granite is largely fabricated by hand labor, thus affording employment to many workmen in North Carolina and throughout the nation, and
Whereas, undue preference has been given Indiana limestone in recent Federal construction, resulting in practical exclusion of granite from consideration in exterior walls of public buildings,

SECTION 1. Resolved by members of the House, members of the Senate concurring, that members of the Senate and Congress of the United States from North Carolina be and are hereby urged to continue making all possible effort for the use of granite for exterior walls of memorials and buildings erected by the United States.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1933.

H. R. 116 RESOLUTION No. 18
A JOINT RESOLUTION REQUESTING CONGRESS TO REFRAIN FROM A FURTHER INVASION OF SOURCES OF TAXATION HERETOFORE ENJOYED BY THE STATES, AND THAT THE CONGRESS BALANCE ITS BUDGET WITHOUT FURTHER INCREASE IN THE TAX LEVIES.

Whereas, during the past decade the expenses of all units of Local, State and National Governments have increased to such huge and unprecedented sums as to become burdensome to our people; since no people can contribute more than a reasonable proportion of its income in the aggregate to the support of government, no matter by whom levied, nor differing as to whether such taxes be direct or indirect, privilege or excise; and

Whereas, all local units of our State Government are largely decreasing their tax levies under pressure of the distressing conditions and by way of partial answer to the wailing cries of our people that taxes be reduced and that government become less burdensome; and

Whereas, our State Government has been compelled to relieve the landowners and farmers of a proportion of the tax levies for the support of public education, as provided for under the Constitution, thereby necessitating the tapping of any new sources of revenue that could be found and which appear to have been exhausted, making it necessary to make drastic reductions in the expenses of our State Government; and

Whereas, in balancing our budget it is becoming necessary to eliminate all bureaus not absolutely vital to the functions of our government; and
Whereas, in a further effort to balance our budget drastic and far-reaching reductions are being made in the vital functions of our government, to such an extent as to seriously threaten the ability of our State to carry on its program of education, public welfare, construction and maintenance of highways, and other necessary functions reserved to it under the Constitution; and

Whereas, the Congress, during the past year, in an effort to balance its budget, under its privilege to levy excise taxes, found it necessary to levy such taxes as one cent per gallon on gasoline, four cents per gallon on lubricating oils, three per cent consumers' tax on privately produced electricity; and

Whereas, the levying of such taxes is reflected in the decreased consumption of such commodities, in that our people are becoming tax conscious, and our sources of revenue are being depleted, which excise tax levies, if retained, added to and increased, will ultimately result in the complete absorption of the revenue from sources now enjoyed by the states, resulting in the inability of the states to function: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Section 1. That the Congress of the United States be and it is hereby requested, to refrain, in so far as possible, from a further invasion of the sources of revenue now enjoyed by the states.

Sec. 2. That it remove, as soon as it may find it possible to do so, the present excise tax on gasoline, lubricating oils, consumers' tax on electricity, and other similar taxes inserted in its Revenue Bill of one thousand nine hundred and thirty-two.

Sec. 3. That the Congress balance its budget in so far as possible by further economies in government and without additional excise tax levies.

Sec. 4. That a certified copy of this Resolution be forwarded by Governor Ehringhaus to the Congress of the United States and to each of the members thereof from North Carolina.

Sec. 5. That this Resolution be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1933.
H. R. 539  RESOLUTION No. 19

JOINT RESOLUTION ENDORSING THE HONORABLE MRS. LILLIE MOREHEAD MEBANE, AS MINISTER TO THE COURT OF SWEDEN.

Whereas, it has come to public attention that the Honorable Mrs. Lillie Morehead Mebane, member of this house from the county of Rockingham, aspires to represent this nation as Minister to the court of Sweden; and

Whereas, the Lady from Rockingham has distinguished herself as a political leader of the first magnitude, rendering yeoman service to her party in a debatable county and section; and

Whereas, she has labored faithfully and with marked ability and patriotism as a public servant, demonstrating superior qualities and intellect and personality insomuch as to endear herself to her associates in the General Assembly and to attract widespread respect for her capacity and affection for her person; and

Whereas, the Lady from Rockingham by reason of her qualities of mind and heart, of her political acumen and her record of public service, by reason of her social charm and distinction is well qualified to represent this Republic at the northern court with honor to the nation and credit and distinction to her state as the first of her sex to hold a major diplomatic post:

Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Senators and Representatives from North Carolina in the Congress be and they are hereby memorialized to support in every practical way the desire of the Lady from Rockingham to secure the appointment to the court of Sweden.

SEC. 2. That a copy of this resolution be forwarded immediately to the Senators and Representatives of North Carolina in the Congress.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1933.
S. R. 250  RESOLUTION No. 20

A JOINT RESOLUTION DESIGNATING THE STATE LABORATORY OF HYGIENE BUILDING AS "THE CLARENCE A. SHORE STATE LABORATORY OF HYGIENE BUILDING."

Whereas, Dr. Clarence A. Shore, State Director of Hygiene, departed this life on the 10th day of February, 1933, after more than twenty-five years of service as Director of the State Laboratory of Hygiene; and

Whereas, by his love of service and the commonwealth, he succeeded by his own personal efforts and diligent attention to duty in making the State Laboratory of Hygiene one of the four outstanding laboratories of hygiene in this country; and

Whereas, Dr. Clarence A. Shore was at the time of his death, President of the Tri-State Medical Association of the Carolinas and Virginia; and

Whereas, his reputation as a cultured scientist and his patriotic services to the State in the eradication of typhoid fever and the prevention of death by hydrophobia was nation-wide and set an example emulated by other States in the Union: Now, therefore, as a fitting tribute and memorial to the notable life work of this outstanding public servant who laid down his life that North Carolina might live and live more abundantly,

Be it resolved by the Senate and the House of Representatives concurring:

SECTION 1. That the building now used and occupied by the State as a State Laboratory of Hygiene in the city of Raleigh, together with any and all extensions or additions thereto, be and the same is to be hereafter known and designated as "The Clarence A. Shore State Laboratory of Hygiene Building."

SEC. 2. This resolution shall be in force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1933.

H. R. 582  RESOLUTION No. 21

JOINT RESOLUTION SETTING ASIDE THE WEEK OF MARCH 5TH-11TH, 1933, AS NATIONAL BUSINESS WOMEN'S WEEK.

Whereas, the National Federation of Business and Professional Women's Clubs, Incorporated, with a membership of sixty thousand business and professional women of the United States, and, through an International Federation, a membership with Federations in eighteen countries, has designated the
week of March fifth-eleventh, nineteen hundred and thirty-three, as National Business Women's Week, at which time its program will be placed before the public; and

Whereas, The National Federation of Business and Professional Women's Clubs, Incorporated, has adopted as its Ten-Year Objective: "During the next decade it should fit itself to assume real leadership in thinking on economic problems and their social implications, with a view towards helping in the establishment, through scientific methods, of conditions which assure to women, and to men as well, the fullest possible opportunity, and reward, for the development of whatever capacity they may possess"; and

Whereas, we find serious problems besetting community, state and nation; and

Whereas, it is the sincere and unselfish purpose of business and professional women to be first and foremost good citizens, and find the part they can play, as business women and citi-zens, in solving the economic dilemma, having adopted as their motto: "We Give": Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the week of March fifth-eleventh, nineteen hundred thirty-three, be set aside as National Business Women's Week, and that all North Carolinians be called upon to join in its observance.

SEC. 2. That this resolution be in force and effect from and after its ratification.

Ratified this the 28th day of February, A. D. 1933.

H.R. 524 RESOLUTION No. 22

JOINT RESOLUTION COMMENDING CONGRESSMAN E. W. POU FOR HIS PATRIOTIC SPEECH ADVOCATING PLENARY POWER BE GIVEN PRESIDENT-ELECT ROOSEVELT TO REDUCE GOVERNMENTAL COSTS.

Whereas, the Honorable E. W. Pou of the fourth Congressional district of North Carolina on February tenth made a most patriotic speech in the House of Representatives calling attention to the need, at this time, of doing everything possible to reduce governmental costs and urging that plenary power be given to President-elect Roosevelt to bring about that much needed relief to the over-burdened taxpayers throughout the country: Now, therefore,
Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the sentiment recently expressed by the Honorable E. W. Pou in the National Congress urging that authority be placed in the hands of President-elect Roosevelt to reduce the enormous costs of operating our national government is hereby commended and endorsed.

SEC. 2. That a copy of this resolution be sent to Honorable E. W. Pou at Washington, D. C., with a request that he use his best efforts to have the Congress enact the legislation advocated by him.

Ratified this the 6th day of March, A. D. 1933.

H.R. 523 RESOLUTION No. 23
A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA APPROVING THE PURPOSES OF THE CENTURY OF PROGRESS EXPOSITION TO BE HELD AT CHICAGO FROM JUNE FIRST TO NOVEMBER, 1933, AND TO AUTHORIZE THE PARTICIPATION OF THE STATE OF NORTH CAROLINA THEREIN AND TO CALL UPON THE PEOPLE OF THE STATE FOR MORAL AND FINANCIAL CO-OPERATION.

Whereas, there is to be held in the City of Chicago from June 1, 1933, to November 1, 1933, a World's Fair, commemorating a "Century of Progress" in the sciences, agriculture, industry, business and education; and

Whereas, all of the States of the United States and the countries of the world have been invited to participate in said World's Fair and to furnish for exhibition thereat such evidence of progress as said countries and States may desire; and

Whereas, North Carolina has been invited to participate in said World's Fair, and a committee on the Chicago Exposition has heretofore been appointed by the Governor of North Carolina; and

Whereas, at a meeting of said committee recently held in the City of Raleigh the sentiment of said committee was unanimous that North Carolina should be represented at said Exposition, but that, on account of the present economic condition of our State, it was not deemed advisable to request an appropriation at the hands of the General Assembly; and

Whereas, the General Assembly desires to commend said Exposition, and to lend its moral support to the representation of North Carolina thereat: Now, therefore,
Be it resolved by the House of Representatives of North Carolina, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina hereby expresses its approval of the said Chicago Exposition and of the representation thereat of the State of North Carolina in exhibiting the products and manufactures, the development of which has marked a "Century of Progress" in our State, and especially those imports and products in which North Carolina leads: tobacco, cotton, furniture, power, agriculture, seafoods, truck, textiles, history and great natural scenic grandeur.

SEC. 2. That the General Assembly commends to its people the purposes of said Exposition, and urges business and industry to generously respond to the call of the committee so that adequate finances may be assured for the proper exhibition of the products of North Carolina at said Exposition.

SEC. 3. That this Resolution shall be in force and effect after its ratification.

Ratified this the 6th day of March, A. D. 1933.

H.R. 893 RESOLUTION No. 24

JOINT RESOLUTION INVITING THE GOVERNOR TO ADDRESS THE GENERAL ASSEMBLY.

Whereas, His Excellency, the Governor of North Carolina, in a message to this body on March eighth expressed a desire to address a joint session of the General Assembly at an early date; and

Whereas, this body is anxious to conclude its deliberations as soon as possible; Now therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That His Excellency, the Governor of North Carolina, be and he is hereby invited to address a joint session of the Senate and House of Representatives at his pleasure.

SEC. 2. This resolution shall be in full force and effect from and after its adoption.

Ratified this the 11th day of March, A. D. 1933.
RESOLUTION No. 25

A JOINT RESOLUTION OF THE NORTH CAROLINA SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING, COMMENDING PRESIDENT ROOSEVELT FOR HIS ECONOMY PROGRAM AND THE NATIONAL HOUSE OF REPRESENTATIVES FOR THEIR PROMPTNESS IN APPROVING SAID PROGRAM AND URGING THE IMMEDIATE PASSAGE OF THE ECONOMY MEASURE BY THE UNITED STATES SENATE.

Be it Resolved by the North Carolina Senate, the House of Representatives concurring:

SECTION 1. That the North Carolina Senate, the House of Representatives concurring, commend President Franklin D. Roosevelt for his economy program and the National House of Representatives for their promptness in approving the same and urge immediate passage of the economy measure by the United States Senate.

SEC. 2. That a copy of this resolution be furnished our two Senators and eleven Representatives in Congress.

SEC. 3. That this resolution shall be in effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1933.

RESOLUTION No. 26

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND THE HOUSE OF REPRESENTATIVES VISITING THE CASWELL TRAINING SCHOOL, KINSTON, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the Caswell Training School, at Kinston, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts and to the following persons:

- Senator A. B. Corey $6.00
- Senator J. Abner Barker 6.00
- J. C. Moye 6.00
- N. C. English 6.00

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.
H.R. 884  RESOLUTION No. 27
JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO THE RELIEF OF THE COUNTIES OF HAYWOOD AND SWAIN IN THE STATE OF NORTH CAROLINA BY REASON OF THEIR LOSS IN TAXABLE VALUATION BY THE ESTABLISHMENT OF THE GREAT SMOKY MOUNTAINS NATIONAL PARK.

Whereas, it appearing to the General Assembly of the State of North Carolina that the General Assembly of the State of North Carolina at its session of nineteen hundred and twenty-seven passed an act entitled "An act to provide for the acquisition of parks and recreational facilities in the Great Smoky Mountains of North Carolina;" and it further appearing that the said act was passed in accordance with the advice and recommendation of the Federal Commission appointed for the purpose of establishing a national park in the southern Appalachian Mountains and that the State of North Carolina did immediately upon the passing of the act of the session of nineteen hundred twenty-seven upon the sale of the bonds as provided for in said act begin acquiring the lands as designated Great Smoky Mountains National Park, which designation was made by the Federal Commission appointed for the purpose of recommending to the Congress of the United States the territory most desirable for the establishment of another national park east of the Mississippi River; and

Whereas, it further appearing to the General Assembly of the State of North Carolina that the entire boundary on the North Carolina side is taken from the counties of Swain and Haywood in the proportion as follows: Haywood County's portion being fifty-eight thousand two hundred and eighty-nine acres and the balance within the boundary of Swain County in the aggregate acreage of one hundred sixty-nine thousand seven hundred and eleven acres; and

Whereas, it further appearing that the County of Haywood has lost from its tax books real and personal property valuation by reason of the establishment of the Great Smoky Mountains National Park the total taxable value of one million dollars, and that the County of Swain has lost from its tax books the said real and personal property valuation in the amount of four million two hundred forty-two thousand eight hundred and nineteen dollars; and

Whereas, it further appearing that prior to the year nineteen hundred and twenty-seven and prior to the passage
of the act of the General Assembly of North Carolina at its session of nineteen hundred and twenty-seven, the County of Haywood had issued its several bonds and the bonds of its several townships in the aggregate amount of one million eight hundred thousand dollars, and that the County of Swain had issued its several bonds, and the bonds of its several townships, in the aggregate amount of one million six hundred and fifty thousand dollars, all of which indebtedness of the said counties of Haywood and Swain were as of the date of January first, nineteen hundred and twenty-seven, and prior to the passage of the act of nineteen hundred and twenty-seven; and

Whereas, it further appearing to the General Assembly of North Carolina that at the time of the acquiring of the lands hereinbefore set out that there was no provision made for the taking care of any part of the indebtedness of the counties of Haywood and Swain; and

Whereas, it further appearing that the County of Haywood by reason of and on account of the loss sustained on the acquiring of the Great Smoky Mountains National Park, or the area that is now within the border lines of the said County of Haywood, has lost four per cent, of its taxable valuation, which percentage would amount to seventy-two thousand dollars of the bonded indebtedness of Haywood County, and that the County of Swain has lost twenty-nine and ninety-nine hundredths per cent of its taxable valuation, and the bonded indebtedness of Swain County being one million six hundred and fifty thousand dollars, the pro rata part, which should be assumed, being four hundred and ninety-four thousand eight hundred and thirty dollars; Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina hereby respectfully petitions and memorializes the Congress of the United States:

(a). To make an appropriation for the purpose of retiring the pro rata part of the bonded indebtedness of the counties of Haywood and Swain, in the State of North Carolina, as shown by the percentages of those lands acquired for park purposes.

(b). That said appropriations be made available to the Treasurer of the State of North Carolina, under such regulations as the Congress may prescribe, and that the Treasurer of the State of North Carolina be instructed to use said appropriation for the sole purpose of retiring the bonds
of Haywood and Swain Counties in the State of North Carolina in the same proportion as is set out in the preamble to this resolution and that the Treasurer of the State of North Carolina be further instructed to turn over to the respective County Commissioners of the counties of Haywood and Swain in the State of North Carolina the bonds when so purchased and canceled.

SEC. 2. That certified copies of this resolution be sent by the Secretary of State to the Congress of the United States and to the Senators of the State of North Carolina and to the several Congressmen of the State of North Carolina, and a further certified copy be sent to the Director of Parks and a certified copy to the Secretary of the Interior.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 20th day of March, A. D. 1933.

H.R. 998  RESOLUTION No. 28

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE JOINT SUB-COMMITTEE VISITING THE WESTERN CAROLINA TEACHERS’ COLLEGE, THE APPALACHIAN STATE TEACHERS’ COLLEGE AND THE EAST CAROLINA TEACHERS’ COLLEGE.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the Joint Sub-committee actually incurred in visiting the Western Carolina Teachers’ College at Cullowhee, North Carolina; the Appalachian State Teachers’ College at Boone, North Carolina; and the East Carolina Teachers’ College at Greenville, North Carolina, the State Auditor be and he is hereby authorized and directed to issue warrants on the State Treasurer in the following amounts in favor of the following persons:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senator T. W. M. Long</td>
<td>$43.35</td>
</tr>
<tr>
<td>Rep. Allison James</td>
<td>42.66</td>
</tr>
<tr>
<td>Rep. Laurie McEachern</td>
<td>32.07</td>
</tr>
</tbody>
</table>

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of March, A. D. 1933.
S.R. 255  RESOLUTION No. 29

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND THE HOUSE OF REPRESENTATIVES VISITING THE STATE HOSPITALS AT GOLDSBORO AND MORGANTON.

Be it resolved by the Senate, the House of Representatives concurring, that:

SECTION 1. In order to defray the expenses of the Senate and House Committee actually incurred in visiting the State Hospitals at Morganton and Goldsboro the State Auditor be, and he is hereby, authorized and directed to issue his warrants for the following amounts and to the following persons:

FOR VISIT TO STATE HOSPITAL AT GOLDSBORO

- W. H. Sigmon .................................................. $2.25
- E. M. Hairfield ............................................. 2.25
- S. E. Douglass ............................................. 2.25
- J. R. Aycock ................................................ 2.25

FOR VISIT TO STATE HOSPITAL AT MORGANTON

- J. R. Aycock ................................................ $18.95
- J. W. Beam .................................................. 18.95
- Francis Garrou ........................................... 18.20
- E. M. Hairfield ........................................... 18.20

SEC. 2. This resolution shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1933.

H.R. 1056  RESOLUTION No. 30

A JOINT RESOLUTION INSTRUCTING THE SECRETARY OF STATE TO HAVE PRINTED ONE THOUSAND (1000) COPIES OF HOUSE BILL NO. 158, AND TO INSTRUCT THE LOCAL GOVERNMENT COMMISSION TO DISTRIBUTE SAME TO THE CHAIRMEN OF THE BOARD OF COUNTY COMMISSIONERS OF THE SEVERAL COUNTIES OF THE STATE.

Whereas, it appears expedient that the several Boards of County Commissioners of the State should know as soon as possible the nature of the changes in the laws of North Carolina dealing with the sale and foreclosure of tax sale certificates covering land for non-payment of taxes as set out in House Bill No. 158, which was ratified on March 13, 1933.

Preamble: Importance of Tax Foreclosure Act of 1933.
Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. The Secretary of State is hereby authorized and directed to have printed one thousand copies of House Bill No. 158, of the Session of One Thousand Nine Hundred and Thirty-three, and place the same in the hands of the Local Government Commission as soon as same shall be delivered by the printer.

SEC. 2. The Local Government Commission is hereby directed to mail to the Chairman of the Board of County Commissioners of the several counties of the State three (3) copies of House Bill No. 158 of the Session of One Thousand Nine Hundred and Thirty-three as soon as copies of same are placed into its hands.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1933.

S.R. 447 RESOLUTION No. 31


Whereas, Senate Bill 320, introduced by Senator A. D. MacLean, to provide for the calling of a convention of the people of this State to consider the proposed amendment to the Constitution of the United States, repealing the Eighteenth Amendment as submitted by the seventy-second Congress, is now pending in the Senate upon a favorable report from the Senate Committee on Constitutional Amendments;

And whereas, the Senate Committee on Constitutional amendments is of the opinion that a convention of the people of this State for the purpose of passing on the proposed amendment to the Constitution of the United States repealing the Eighteenth Amendment must be called and held, in accordance with the Constitution of this State, and by the method set up in said Senate Bill 320, and that Article XIII, Section one, of the Constitution of this State, sets up
and provides the sole and exclusive method by which a
convention of the people of this State can be called to pass
on said amendment to the Constitution of the United States;
And whereas, House Bill 879, introduced by Representative
Walter Murphy, providing for the calling of a convention of
the people of this State, for the purpose of considering and
passing on said proposed amendment to the Constitution of
the United States, repealing the Eighteenth Amendment,
is now pending in the House of Representatives, upon a
favorable report of the House Committee on Constitutional
Amendments;
And whereas, it is the opinion of the House Committee
on Constitutional Amendments, that a convention of the
people of this State, for the purpose of passing on said
proposed amendment to the Constitution of the United
States, need not, and ought not to be called, in the manner
and by the methods as set up in Article XIII, Section one,
of the Constitution of North Carolina, and that the said
House Bill 879, providing for an election of delegates to
said convention at a special election, contains the sole and
exclusive method of calling a convention of the people of
this State to pass on the proposed amendment to the Consta-
tution of the United States;
And whereas, much doubt and confusion exists as to
which, if either of said bills, sets up and provides the proper
method of calling a convention of the people of this State
to pass on said proposed amendment to the Constitution of
the United States;
And whereas, it is the purpose of the General Assembly,
that is, of the requisite number of the members of the
Senate and the House of Representatives each, to pass one
of the said proposed bills, as the one or the other may be
found to be constitutional;
And whereas, it is important and necessary that this doubt
be resolved, so that such action as may be taken by the
General Assembly upon said two bills may be in accordance
with the Constitution; now therefore,
Be it resolved by the Senate, the House of Representa-
tives concurring:

SECTION 1. That copies of the said two bills, Senate Bill
320 and House Bill 879, be sent to the Chief Justice and
the Associate Justices of the Supreme Court, together with
this resolution, and that the said Chief Justice and Associate
Justices be, and they are hereby, respectfully requested to
inspect said bills, and advise the General Assembly, through
the presiding officers of the Senate and House of Representa-
 Constitutional pro-
visions for calling
conventions.

Pending House
bill.

Doubt as to proper
procedure.

Supreme Court
requested to ren-
der advisory opin-
on proper
manner of calling
convention.
tives, whether, in the opinion of the said Chief Justice and Associate Justices, said bills, either or both of them, set up the constitutional procedure by which a convention of the people of this State may be called for the purpose of passing on the said proposed amendment to the Constitution of the United States.

Sec. 2. That the president of the Senate and the Speaker of the House of Representatives be, and they are hereby, instructed to send this resolution, with copies of Senate Bill 320 and House Bill 879, to the Chief Justice and the Associate Justices of the Supreme Court, upon the ratification of this joint resolution.

Sec. 3. This joint resolution shall be in full force and effect from and after its ratification.

Ratified this the 28th day of March, A. D. 1933.

H.R. 1112 RESOLUTION No. 32

A JOINT RESOLUTION BY THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO THE DEVELOPMENT OF FORT MACON STATE PARK AND VICINITY, MAKING THE SAME MORE ACCESSIBLE, AND PROVIDING FOR THE RELIEF OF UNEMPLOYMENT UNDER THE ACT OF CONGRESS.

Whereas, the Congress of the United States has under consideration a bill for the relief of unemployment through the performance of useful public work, known as the Robinson-Wagoner Unemployment Relief Bill, which provides among other things for the construction or carrying on of works of a public nature such as National Parks and other Government reservations; and

Whereas, by deed dated September 9, 1924, the United States of America conveyed to the State of North Carolina that tract of land on the east end of Bogue Island in Carteret County known as the Fort Macon Military Reservation, consisting of 434 acres and which deed was made upon condition that said property "be limited to use for public purposes by the State of North Carolina," and upon the further condition "that the Government at all times has the right and privilege of preserving, erecting and maintaining on that portion of the Fort Macon Military Reservation such buildings as Coast Guard Stations, Signal Stations for Pilots, Light Houses, etc., as may be incident to the purposes of the Treasury, War, Navy, and Commerce Departments," pursuant to which the Treasury Department has laid off
Resolved by the General Assembly of North Carolina:

SECTION 1. That the State of North Carolina, through the Department of Conservation and Development and with approval of the Governor, is hereby authorized and directed to make application to the proper Federal Government agencies under the provisions of the Robinson-Wagoner Unemployment Relief Bill for funds which may be now available or made available by subsequent Federal Laws and rulings, to be used for the relief of unemployment in the development, improvement, reforestation, and the building of approaches to the Fort Macon State Park and vicinity, in order that this historic landmark may be improved in appearances and made accessible to the public of North Carolina and of the United States.

Sec. 2. That the Senators and Congressmen from the State of North Carolina be and they are hereby requested forthwith to present this resolution to the appropriate authorities of the National Government and to urge that favorable action be taken as early as possible.

Sec. 3. That this resolution be in effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.
H.R. 1120  RESOLUTION No. 33

A JOINT RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY OF NORTH CAROLINA RELATING TO THE DEVELOPMENT OF MOUNT MITCHELL STATE PARK AND MAKING THE SAME MORE ACCESSIBLE TO THE PUBLIC AND PROVIDING FOR THE RELIEF OF UNEMPLOYMENT UNDER AN ACT OF CONGRESS.

Preamble: The Congress of the United States has under consideration a bill for the relief of unemployment through the performance of useful public work known as the Robinson-Wagoner Unemployment Relief Bill which provides among other things for the consideration or carrying on of public works such as improvements in national forests, national parks, state parks and other government and state reservations; and

Whereas, under the authority of Chapter 76, Public Laws, 1915, the State of North Carolina did acquire, pay for and secure the deed to twelve hundred twenty-four acres of lands on top of Mount Mitchell now known as the Mount Mitchell State Park; and

Whereas, the summit of Mount Mitchell is the greatest altitude east of the Rocky Mountains; the head waters of many important streams of the State are at or near the summit of said mountain; that said mountain is unusual in its scenic qualifications, is a public park and should be made accessible to the public of North Carolina; and

Whereas, a large part of the area is in need of reforestation; and

Whereas, it is difficult for the public to gain admission to its own Mount Mitchell State Park; and

Whereas, the surrounding land for several miles in all directions is a part of the Pisgah National Forest; and

Whereas, there is need for unemployment relief in the area adjacent to the Pisgah National Forest; and

Whereas, no other funds are available at this time for the purposes of developing, reforesting, building trails, and opening up the approaches to the Mount Mitchell State Park:

Now therefore be it resolved by the General Assembly of North Carolina:

SECTION 1. That the State of North Carolina, through the Department of Conservation and Development, and with the approval of the Governor, is hereby authorized and directed to make application to the Federal Government agencies
under the provisions of the Robinson-Wagoner Unemployment Relief Bill for funds which may be now available or made available by subsequent Federal Laws and rulings to be used for the relief of unemployment in the development, improvement, reforestation, and the building of roads through national forests and State parks.

SEC. 2. That the Senators and Congressmen from the State of North Carolina be and they are hereby requested forthwith to present this resolution to the proper authorities of the National Government and to urge that favorable action be taken as early as possible.

SEC. 3. This resolution to be in effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1933.

H.R. 1119  RESOLUTION No. 34

JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA, RELATIVE TO THE HONORABLE JOSEPHUS DANIELS, AMBASSADOR EXTRAORDINARY AND MINISTER PLENIPOTENTIARY OF THE UNITED STATES TO THE REPUBLIC OF MEXICO.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina notes with satisfaction and pride the appointment of Josephus Daniels as Ambassador from this Republic to our sister Republic of Mexico, and feels that out of this appointment will come a more sympathetic understanding between the Republics of the Western Hemisphere. Mr. Daniels by his training and tradition is qualified to express and exemplify the finest ideals of the American Republic, and, possessing an understanding heart, will be able to appreciate and sympathetically interpret the aspirations and desires of the people of Mexico to the people of the United States. We wish for him and his family a pleasant sojourn among our neighbors of the South and commend him to the confidence and esteem of all the people of Mexico.

SEC. 2. That a copy of this resolution be transmitted by the Speaker of the House and the President of the Senate to the Honorable Cordell Hull, Secretary of State, Washington, D. C.

Ratified this the 31st day of March, A. D. 1933.
SECRETARY OF STATE TO HAVE PRINTED ONE THOUSAND (1000) COPIES OF SENATE BILL 180, AND HOUSE BILL 914, AND TO INSTRUCT THE LOCAL GOVERNMENT COMMISSION TO DISTRIBUTE SAME TO THE CHAIRMAN OF THE BOARD OF COUNTY COMMISSIONERS OF THE SEVERAL COUNTIES OF THE STATE.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. The Secretary of State is hereby authorized to have printed One Thousand (1,000) copies of Senate Bill No. 180 and House Bill No. 914, of the Session of One Thousand Nine Hundred and Thirty-three, and place the same in the hands of the Local Government Commission as soon as same shall be delivered by the printer.

SEC. 2. The Local Government Commission is hereby directed to mail to the Chairmen of the Board of the County Commissioners of the several counties of the State three (3) copies of Senate Bill No. 180, and three (3) copies of House Bill No. 914, of the Session of One Thousand Nine Hundred and Thirty-three, as soon as copies of same are placed into its hands.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 31st day of March, A. D. 1933.

H.R. 1153 RESOLUTION No. 36

JOINT RESOLUTION TO HAVE TWENTY-FIVE HUNDRED ADDITIONAL COPIES OF HOUSE BILL 914 KNOWN AS, "THE MACHINERY ACT," PRINTED.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of State have printed, the same to be distributed as the law directs, twenty-five hundred copies of House Bill number 914, known as "The Machinery Act," in addition to the one thousand copies heretofore ordered printed.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 3rd day of April, A. D. 1933.
H.R. 923  RESOLUTION No. 37

A JOINT RESOLUTION ENDORSING THE PROPOSAL OF PRESIDENT ROOSEVELT TO DEVELOP A VAST NATIONAL LABORATORY IN WHICH TO COMBINE AGRICULTURAL DEVELOPMENT, FLOOD CONTROL, POWER DEVELOPMENT, AND THE RECLAMATION OF THE FORESTS IN THE VALLEY OF THE TENNESSEE RIVER AND ITS TRIBUTARIES.

Whereas, President Franklin D. Roosevelt has recently recommended the logical and co-ordinated development of the Tennessee River valley and watershed as a "vast internal development encompassing reforestation, reclamation, water power and agricultural rehabilitation, with the aim of balancing the national population anew between cities and the country" and

Whereas, Mr. Roosevelt has made known his purpose, as he takes office on March fourth, to ask the various government departments involved to make surveys with a view to putting the proposition up to Congress at an early date, therefore be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Tennessee Valley Project as outlined and enthusiastically proposed by President Franklin D. Roosevelt is hereby heartily endorsed as a reasonable, far-reaching and constructive effort to furnish productive work for the unemployed and as a "vast national laboratory in which to combine the five elements of agricultural development, flood control, power development, reclamation and reforestation into a single co-ordinated movement to improve human life."

SEC. 2. That the facilities and co-operation of the State Departments dealing with the natural and human resources involved are hereby pledged to the President and the Congress in the planning and carrying out of this project so far as the law and available financial resources will permit.

SEC. 3. That copies of this resolution be sent by the Secretary of State to the President of the United States, the Secretary of Interior, the Secretary of Commerce, the United States Senators from North Carolina, and the members of the House of Representatives of North Carolina.

SEC. 4. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 5th day of April, A. D. 1933.
S.R. 491  RESOLUTION No. 38

JOINT RESOLUTION TO PROVIDE FOR THE APPOINTMENT OF A COMMISSION TO STUDY THE CAUSES OF UNEMPLOYMENT, AND TO ANALYZE THE PRACTICABILITY OF UNEMPLOYMENT INSURANCE AS A PREVENTATIVE OF THE SUFFERING WHICH UNEMPLOYMENT CAUSES.

Whereas, The State of North Carolina, in common with the whole of the United States, is passing through a period of stress and suffering resulting from industrial depression and unprecedented unemployment, whereby one hundred and fifty thousand or more of our citizens are unable, though willing, to find work or to earn sufficient income to supply themselves and their dependents with the essentials of life; and

Whereas, Private charitable funds have long been unable to bear more than a fraction of the burden of relief, so that cities and counties have been carrying a heavy part of this burden from the public treasuries, and the State has been compelled to obtain loans from the Reconstruction Finance Corporation in order to prevent the present burden on the taxpayers from becoming unbearable; and

Whereas, Able authorities seem to be in agreement that there will undoubtedly be recurring periods of depression and unemployment in the future as in the past; and

Whereas, Constructive planning for the future must be based upon careful and thorough-going study of the facts about unemployment; its extent in normal times and in hard times; its causes, effects, and the means of its prevention and/or alleviation; now therefore be it

Resolved by the Senate, the House of Representatives concurring, of the State of North Carolina:

1. That the Governor be and he is hereby authorized to appoint a commission of not less than seven citizens whose duty it shall be to investigate the practicability and advisability of requiring the establishment of unemployment reserves or an unemployment insurance system to provide against the hazard of unemployment, and to recommend what form of legislation if any may be best adapted to this end in North Carolina, and to compile such other information and make such other analyses as may be useful in enabling the General Assembly to plan constructively for meeting future periods of unemployment.

2. That no appropriation be made to meet the expenses of the commission, but that every possible assistance shall be furnished to the commission’s labors by the several State
Departments, especially the Industrial Commission, the Department of Labor, and the Commission of Insurance, such assistance to include clerical help, mailing, access to records, and such other aids as are within their powers to furnish.

3. That the commission shall be requested to make its report and recommendations not later than January 5, 1935, and the Governor shall transmit the same to the next session of the General Assembly with such comment or recommendations as he deems fitting.

Ratified this the 5th day of April, A. D. 1933.

S.R. 496  RESOLUTION No. 39

A JOINT RESOLUTION DIRECTING THE SECRETARY OF STATE TO FURNISH THE REGISTERS OF DEEDS IN THE VARIOUS COUNTIES CERTIFIED COPIES OF SENATE BILL THREE HUNDRED AND THIRTEEN RELATING TO FEES FOR REGISTERING FEDERAL CROP LIENS AND FEDERAL CHATTEL MORTGAGES.

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Secretary of State is hereby authorized and directed to mail to the register of deeds in each and every county in the State a certified copy of Senate Bill three hundred and thirteen relating to fees for registering Federal crop liens and Federal chattel mortgages.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 6th day of April, A. D. 1933.

H.R. 894  RESOLUTION No. 40

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE STATE SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the School for the Deaf at Morganton, the State Auditor be, and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:
Senators J. O. Bell ........................................ $14.73  
Mr. C. H. Haynes ........................................ 13.60  
Mr. Francis Garrou ...................................... 14.73  
Mr. F. H. Coffey ......................................... 14.73

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.
Ratified this the 7th day of April, A. D. 1933.

H.R. 946 RESOLUTION No. 41

A JOINT RESOLUTION RELATING TO CONNECTION OF THE STATE HIGHWAY SYSTEM WITH ROANOKE ISLAND.

Whereas, during the year one thousand nine hundred and thirty-four, there is to be conducted on Roanoke Island a celebration of the landing of the first English colonists; and

Whereas, at such time there will be large numbers of people from all sections of not only this but other States desiring to visit said historic spot, and it will be necessary to have additional public highways available for such purposes; and

Whereas, the surfacing of Route Number Ninety from Columbia in Tyrrell County to Fort Landing and the extension of Route Number Ninety-One from Englehard to Mann’s Harbor will be necessary in order to provide adequate transportation facilities for this occasion; and

Whereas, the construction of these projects has already been approved by the State Highway Commission; Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the construction of these highways be and the same is hereby declared to be an “emergency and necessity” within the meaning of the exception in section one of Senate bill number one hundred and fourteen, ratified the twenty-eighth of February, one thousand nine hundred and thirty-three, and entitled “An act to limit highway work of the State Highway Commission or the Highway Department for the period of two years during the present biennium, and to require that no new construction shall be undertaken during said period.” The Highway Commission shall give preferential construction to these roads out of the first Federal aid money coming into their hands.

SEC. 2. This resolution shall take effect upon its ratification.
Ratified this the 7th day of April, A. D. 1933.
S.R. 500  RESOLUTION No. 42

JOINT RESOLUTION COMMENDING WALTER MURPHY TO THE NEW NATIONAL ADMINISTRATION.

Be it resolved by the Senate of the General Assembly of North Carolina, the House of Representatives concurring:

Whereas, Walter Murphy, of Rowan County, North Carolina, has throughout a distinguished life rendered a public service of the highest order to his State and Nation through the medium of the Democratic Party, of which he has since his maturity been an unaltering member, active in every campaign at his own expense and holding no office except that of Representative from his county in the General Assembly, having been twice honored with the Speakership of the House; Now Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Honorable Walter Murphy of North Carolina is commended to the President of the United States for adequate recognition in the organization of the new administration by appointment to some position commensurate with his splendid character and fine ability.

SEC. 2. That the Secretary of State of North Carolina be directed to deliver a certified copy of this Resolution to Walter Murphy for presentation to the President of the United States.

Ratified this the 7th day of April, A. D. 1933.

H.R. 1182  RESOLUTION No. 43

JOINT RESOLUTION TO PROVIDE FOR THE PRINTING OF THE REVENUE BILL SUBMITTED TO THE GENERAL ASSEMBLY BY THE FINANCE COMMITTEES.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That four hundred copies of the bill prepared by the Finance Committees for use of the General Assembly be printed for the use of members of the General Assembly.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1933.
H.R. 1270 RESOLUTION No. 44


Whereas, House Bill 879, introduced by Representative Walter Murphy, to provide for the calling of a convention of the people of North Carolina for the purpose of considering the proposed amendment to the Constitution of the United States, repealing the Eighteenth Amendment, as submitted by the Seventy-second Congress, is now pending in the House of Representatives, upon a favorable report from the House Committee on Constitutional Amendments;

And whereas, doubt exists as to whether the said bill sets up and provides the proper methods and processes for a vote upon the calling of a convention of the people of this State to pass on said amendment to the Constitution of the United States, and as to whether said bill is in accordance with the Constitution of this State;

And whereas, it is the purpose of the General Assembly, that is, of the requisite number of the members of the Senate and House of Representatives each, to pass said proposed bill, if advised and assured that it is constitutional and sets up and provides proper and constitutional methods for the calling of such a convention;

And whereas, it is important and necessary that this doubt be resolved so that such action as may be taken by the General Assembly may be in accordance with the Constitution; now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That copies of the said House Bill 879 be sent to the Chief Justice and the Associate Justices of the Supreme Court, together with this resolution, and that the said Chief Justice and Associate Justices be, and they are hereby respectfully requested to inspect said bill and advise the General Assembly, through the presiding officers of the Senate and House of Representatives, whether, in the opinion of the said Chief Justice and Associate Justices, the said bill sets up and provides the constitutional procedure by which a
convention of the people of this State may be called, for the purpose of passing on the said proposed amendment to the Constitution of the United States.

SEC. 2. That the President of the Senate and Speaker of the House of Representatives be, and they are hereby, instructed to send this resolution, with a copy of the said House Bill 879, to the Chief Justice and the Associate Justices of the Supreme Court upon the ratification of this resolution.

SEC. 3. This joint resolution shall be in full force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1933.

S.R. 602 RESOLUTION No. 45

JOINT RESOLUTION REQUESTING CONGRESS TO MAINTAIN THE REGIONAL OFFICES OF THE UNITED STATES VETERANS ADMINISTRATION.

Whereas, the House of Representatives of the Congress of the United States now has before it a bill providing for the closing of the Regional Office of the Veterans Administration at Charlotte and the regional offices in other sections of the country and recentralizing in Washington the handling of all claims of veterans, which means the sending of over two million pending cases to Washington and the discharge of over six thousand employees; and

Whereas, humanity and mercy demand that these cases be handled in the field and the transfer to Washington will result in endless trouble, uncertainty and delay; and

Whereas, 17,459 citizens of North Carolina are now drawing compensation under the laws relating to veterans, all but 5,579 of these being for disability directly connected with war service, and have a very vital interest in the maintenance of the present efficient field service afforded through the Regional Office at Charlotte:

Now therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That we memorialize the Congress of the United States to enact unto law some measure that will provide for the maintenance of the Regional Office of the U. S. Veterans Administration at Charlotte and all of the other regional offices in the country.

SEC. 2. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress from the State of North Carolina with the request.
that they seek by appropriate legislation to secure the maintenance of these regional offices.

Sec. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 28th day of April, A. D. 1933.

H.R. 1461  RESOLUTION No. 46

JOINT RESOLUTION TO HAVE PRINTED TEN THOUSAND COPIES OF SENATE BILL NO. 525, IT BEING "AN ACT TO PROVIDE FOR AND REGULATE THE MANUFACTURE, TRANSPORTATION, AND SALE OF CERTAIN BEVERAGES."

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Commissioner of Revenue do have printed as soon as practicable ten thousand copies of Senate Bill No. 525, it being "An act to provide for and regulate the manufacture, transportation, and sale of certain beverages," ratified, April 28, 1933, and that as soon as printed he do forward fifty copies of same to the Register of Deeds of each county of the State for distribution.

Sec. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1933.

S.R. 461  RESOLUTION No. 47

JOINT RESOLUTION PROVIDING FOR THE ACCEPTANCE OF A MEMORIAL TO GOVERNOR BURKE AND TO PROVIDE FOR THE TRANSPORTATION AND ERECTION OF THE SAME.

Whereas, the body of Governor Thomas Burke lies in an unmarked grave in an obscure spot in Orange County save for a small marker erected by students of the University of North Carolina; and

Whereas, the said Governor Thomas Burke was head of the militia previous to the Revolution in the Province of North Carolina conserving the forces for the War of the Revolution; and

Whereas, he was a member of the Continental Congress three times and in that Congress was a leading exponent of States Rights; and
Whereas, he resigned from Congress to fight in the War of the Revolution and was a brave soldier fighting in several of the battles; and

Whereas, he was Governor of North Carolina from 1781-1782; and

Whereas, a large monolith for furnishing a memorial to Governor Thomas Burke has been donated; Now, therefore,

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Chairman of the State Highway Commission is hereby empowered and directed to furnish heavy trucks or any other equipment of the State Highway Department necessary to aid in the transporting, erecting and installing of said monument to Governor Burke.

SEC. 2. That the transportation, erection, installation and custody of said monument is hereby placed in the hands of the Durham and Orange Historical Society and the Boone Trail Highway and Memorial Association, Inc., jointly.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

S.R. 467

RESOLUTION No. 48

A JOINT RESOLUTION OF THE SENATE AND HOUSE OF REPRESENTATIVES OF NORTH CAROLINA PROVIDING FOR FUNDING OF THE DEFICIT NOW OUTSTANDING IN NORTH CAROLINA.

Whereas, many of the States of the American Union, in the operation of their respective state governments, have accumulated deficits in the aggregate amounting to many millions of dollars, during the past two or three years; and

Whereas, by reason of the great stringency of the times and the unsettled condition of the finances of the country, it is impossible for the several states to finance these deficits upon any reasonable terms as respects interest rates and maturities; and

Whereas, it would aid materially in the return to normalcy if the deficits in the various states could be funded upon a reasonable basis; and

Whereas, in order to facilitate the opening of the banks in the various states, it is the policy of the Federal Government to authorize the issuance by the Federal Reserve Bank of currency against the solvent assets of such banks and
such policy is now being put into force with beneficial results; and

Whereas, all the states of the American Union are intrinsically solvent and are as deserving of proper aid as the banking institutions of the country: Now, Therefore,

Be it resolved by the Senate of the State of North Carolina, the House of Representatives concurring:

That the Congress of the United States be, and the same is, hereby memorialized and petitioned to authorize the issuance of not to exceed $500,000,000 of currency of the United States, the same to be apportioned among the respective states upon a per capita basis, according to the last census, and that said currency be delivered to the several states in exchange for bonds of said states, bearing interest at the rate of two per cent per annum, the same to be amortized at a rate to be determined by the Congress of the United States, the amount received by any one state in exchange for an equal amount of its bonds, to be limited by the present deficit existing in said state; and

Be it further resolved:

That a copy of this resolution be transmitted by the proper authority to Honorable Franklin D. Roosevelt, President of the United States of America, to each of the Senators and Members of the House of Representatives in Congress from the State of North Carolina, to the Governors of the several states of the Union and to the presiding officers of the House and Senate of such states as have a present session of their Legislatures.

Ratified this the 3rd day of May, A. D. 1933.

S.R. 557       RESOLUTION No. 49

JOINT RESOLUTION CONCERNING HONORABLE J. R. BAGGETT.

Whereas, it has come to the attention of the General Assembly of North Carolina that Honorable J. R. Baggett, who was formerly a member of this body and served it faithfully and acceptably, is now incapacitated as the result of a serious illness and is undergoing treatment at a hospital in Fayetteville, North Carolina; and

Whereas, the General Assembly is grateful to Mr. Baggett for the services rendered by him to the people of his State, is appreciative of his work as a citizen and conscious of the loss to the State of his services at this time;
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Now, Therefore, be it resolved:

SECTION 1. That the General Assembly of North Carolina hereby extends to former Senator Baggett its sincere sympathy in this hour of his distress and wishes for him a speedy recovery so that he may again assume his position of helpfulness in the political and civic life of his County and State.

SEC. 2. That a copy of this resolution be sent to his family with the request that it be conveyed to him, and that a copy be spread upon the records of the General Assembly.

SEC. 3. This Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of May, A. D. 1933.

H.R. 1471  RESOLUTION No. 50

A JOINT RESOLUTION DIRECTING THE SECRETARY OF THE STATE TO SEND A COPY OF HOUSE BILL NUMBER 15 TO EACH OF THE REGISTERS OF DEEDS OF THE SEVERAL COUNTIES OF THE STATE.

Whereas, the General Assembly at this session has passed House Bill number 15 which relates to the issuance of marriage license; and is necessary that a copy of this act be sent to the Register of Deeds of the several counties of the State: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of the State be and is hereby authorized and directed to mail a copy of House Bill Number 15 to each of the Register of Deeds of the several Counties of the State.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1933.
Preamble: Contest to name official bird of State.

Carolina Chickadee voted preference.

Declared official State bird.

Conflicting laws repealed.

H.R. 1560 RESOLUTION No. 51

JOINT RESOLUTION MAKING THE CHICKADEE THE OFFICIAL BIRD OF NORTH CAROLINA.

Whereas, in a State-wide contest conducted by the newspapers which was sponsored by the division of conservation of the civics department of the State Federation of Women's Clubs, the bird known as the "Carolina Chickadee" was voted first choice as the official bird of the State; and

Whereas, the Carolina Chickadee has proved most beneficial to agriculture in that it lives on insects and bugs which are harmful to crops; Now, therefore,

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the bird known as the "Carolina Chickadee" be and the same is hereby declared to be the official bird of North Carolina.

SEC. 2. That all laws and clauses of laws in conflict with this resolution are hereby repealed.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.R. 1512 RESOLUTION No. 52

JOINT RESOLUTION APPOINTING MRS. ROBERT CABELL A MEMBER OF THE BENNETT PLACE MEMORIAL COMMISSION TO SUCCEED HER MOTHER, THE LATE MRS. SALLIE TATE MORGAN.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That Mrs. Robert Cabell be, and she is hereby, appointed a member for life of the Bennett Place Memorial Commission to succeed her mother, the late Mrs. Sallie Tate Morgan, who died on the 19th of August, 1932.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.
S.R. 661  RESOLUTION No. 53

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That there shall be a joint meeting of the Senate and House of Representatives in the Hall of the House of Representatives on the 9th day of May, 1933, at the hour of twelve o’clock M., for the purpose of electing Trustees of the University of North Carolina.

Sec. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 8th day of May, A. D. 1933.

H.R. 1401  RESOLUTION No. 54

JOINT RESOLUTION PETITIONING THE PRESIDENT OF THE UNITED STATES TO AUTHORIZE THE EMPLOYMENT OF FUNDS AND LABOR DESIGNATED IN THE REFORESTATION ACT FOR USE ON PRIVATE LANDS FOR THE PUBLIC BENEFIT IN NORTH CAROLINA.

Whereas, two-thirds of the land area of North Carolina is classified as forest land capable of producing great wealth with a growth rate, especially in eastern North Carolina, which ranks high among the forests of the world, and,

Whereas, North Carolina’s past progress depended largely on her forest wealth and her future welfare will rest to a great extent on the husbanding and proper culture of her great natural resources of which products from the forest are very important, and,

Whereas, the protection from fire, insects and diseases and proper culture of forest land not only produces material wealth, but has a beneficial influence on flood and erosion control and on the increase of game and public recreation, now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of North Carolina petition the President of the United States to use his power under the Reforestation Act (Public, No. 5, 73rd Congress,
S. 598) to allow the employment of funds and labor on private lands in North Carolina for the public benefit.

SEC. 2. That a copy of this resolution be forwarded to the President of the United States.

SEC. 3. That this resolution be in effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.R. 1496 RESOLUTION No. 55

JOINT RESOLUTION TO PROVIDE FOR PAYMENT OF COST OF PRINTING COMMITTEE SUBSTITUTE FOR HOUSE BILL 120, "A BILL TO BE ENTITLED AN ACT TO RAISE REVENUE."

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Secretary of State is hereby directed to execute printing order for printing the Committee Substitute for House Bill No. 120, "a bill to be entitled An act to raise Revenue," as authorized by House Resolution No. 1182, and the State Auditor be, and he is hereby authorized and directed to issue his warrant on the State Treasurer covering the necessary cost thereof.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

H.R. 1513 RESOLUTION No. 56

JOINT RESOLUTION APPOINTING S. M. GATTIS AND ARCHIBALD HENDERSON, MEMBERS OF THE DURHAM-ORANGE HISTORICAL SOCIETY.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That S. M. Gattis be and he is hereby appointed a member for life of the Durham-Orange Historical Society to succeed his father, the late Samuel M. Gattis.

SEC. 2. That Archibald Henderson be and he is hereby appointed a member for life of the Durham-Orange Historical Society to succeed the late Frank Nash.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.
A JOINT RESOLUTION TO ENCOURAGE THE CELEBRATION OF THE THREE HUNDRED AND FIFTIETH ANNIVERSARY OF THE FOUNDING OF AN ENGLISH SETTLEMENT ON ROANOKE ISLAND.

Whereas, Sir Walter Raleigh sent an expedition to America in the year fifteen hundred and eighty-four under the command of Philip Amadas and Arthur Barlow for the purpose of discovering an eligible location for a permanent English Colony; and

Whereas, this expedition arrived on July fourth upon the coast of present-day North Carolina, took possession of the land, spent several weeks in exploring Roanoke Island and the surrounding country, and returning to England with two Indians, Manteo and Wanchese, and with glowing accounts of the country and people; and

Whereas, as a result of this expedition, the First English Colony in the New World was planted on Roanoke Island in 1585 and two years later a second colony, which produced the first child born of English parents and the first Protestant religious service in the New World; and

Whereas, the three hundred and fiftieth anniversary of the expedition of the year fifteen hundred and eighty-four, which is so significant in the history of North Carolina, the United States and the British Empire, should be fittingly observed; and

Whereas, the United States Roanoke Colony Commission, after a thorough investigation has recommended a celebration in the year nineteen hundred and thirty-four, commemorating the three hundred and fiftieth anniversary of the birth of English-speaking civilization in America on Roanoke Island; Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SEC. 1. That the schools and people of North Carolina, during nineteen hundred and thirty-four, commemorate by celebration and educational activity the three hundred and fiftieth anniversary of the Raleigh expedition of the year fifteen hundred and eighty-four which resulted in the planting on Roanoke Island of the first English Colony in the New World.

SEC. 2. That the University of North Carolina, the Superintendent of Public Instruction, the State Highway Commission, the Department of Conservation and Development, the North Carolina Historical Commission and other governmental
departments and agencies are hereby authorized and directed to give such advice, cooperation and assistance as they may be able, to encourage and promote a celebration or celebrations in the State in the year nineteen hundred and thirty-four in suitable observance of the anniversary.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1933.

S.R. 745  RESOLUTION No. 58
JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO CALL INTO HIS ASSISTANCE CLERKS FROM SUCH DEPARTMENTS OF STATE AS HE MAY DEEM PROPER TO WORK IN THE ENROLLING OFFICE AFTER OFFICE HOURS OF THE DIFFERENT DEPARTMENTS.

SECTION 1. Resolved by the Senate, the House of Representatives concurring, that the Secretary of State be and he is hereby authorized to call in and employ such Clerks from the different State Departments to aid in the work in the Enrolling Office after office hours of the different departments and that such clerks as he may call in and who work shall be paid for their work at the rate of ten cents (10¢) per folio of one hundred (100) words.

SEC. 2. This resolution to be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1933.

S.R. 685  RESOLUTION No. 59
A JOINT RESOLUTION AUTHORIZING THE PRINTING OF SENATE BILL 333, RATIFIED MAY 8TH, 1933, THE SAME BEING "AN ACT TO AMEND THE PREAMBLE AND THE SEVERAL SECTIONS OF THE CONSTITUTION OF NORTH CAROLINA."

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Governor and Council of State are hereby authorized and directed to have printed, at such time and in such number of copies as they may deem appropriate and necessary, Senate Bill Three hundred thirty-three, ratified May 8th, Nineteen hundred thirty-three, the same being "An
Act to Amend the Preamble and the Several Sections of the Constitution of North Carolina," the printing of said Act and the distribution of the copies thereof to be under the control, supervision and direction of the Secretary of State.

SEC. 2. This Resolution shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A.D. 1933.

H.R. 1565 RESOLUTION No. 60

JOINT RESOLUTION TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO VEST IN THE UNITED STATES GOVERNMENT TITLE TO BRIDGE AND ITS ABUTMENTS ON ROUTE NINETY-ONE ACROSS WILKERSON'S CREEK IN HYDE COUNTY.

Whereas, the United States Government has caused to be cut through State Highway number ninety-one at the point where it crosses Wilkerson's Creek an inland waterway; and

Whereas, it has been determined to be the obligation of the United States Government to construct and maintain a highway bridge across said Inland Waterway at this point;

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. The North Carolina State Highway Commission be and it is hereby authorized and empowered to enter into a contract with the United States Government through the War Department, or other proper agency, for the purpose of conveying to the United States Government all necessary rights and title, at the point where the said proposed bridge is to be located, necessary and proper to enable the United States Government to construct and maintain said bridge.

SEC. 2. This resolution shall be in force from and after its ratification.

Ratified this the 15th day of May, A.D. 1933.
S.R. 581 RESOLUTION No. 61

JOINT RESOLUTION DIRECTING THE SECRETARY OF STATE TO HAVE THE ENROLLED AND RATIFIED ACTS AND RESOLUTIONS OF THE GENERAL ASSEMBLY OF 1931 AND 1933 BOUND IN USUAL FORM.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Secretary of State be and he is hereby authorized and directed to have the enrolled and ratified Acts and Resolutions of the General Assembly of the sessions of 1931 and 1933 bound in usual form.

SEC. 2. That the costs of binding said Acts and Resolutions shall be paid for by warrant of the State Auditor out of funds not otherwise appropriated.

SEC. 3. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.R. 748 RESOLUTION No. 62

JOINT RESOLUTION BY THE GENERAL ASSEMBLY OF NORTH CAROLINA PROVIDING FOR ADJOURNMENT ON MONDAY, MAY 15, 1933.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That both the Senate and House of Representatives, constituting the General Assembly of 1933, do adjourn sine die on Monday, May 15, 1933, at Noon.

SEC. 2. That all laws and clauses of laws in conflict here-with are hereby repealed.

SEC. 3. That this Resolution shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
H.R. 1699  RESOLUTION No. 63

JOINT RESOLUTION FOR THE RELIEF OF HENRY ATWATER.

Whereas, Henry Atwater, a colored man, has been in the employ of the House of Representatives as a laborer during the entire Session of the General Assembly; and whereas, he has not received pay for the first two weeks of his said work.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

Section 1. That the State Auditor be and he is hereby authorized and instructed to pay the said Henry Atwater for two weeks at the rate of Two and 50/100 ($2.50) Dollars per day.

Sec. 2. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.

S.R. 758  RESOLUTION No. 64

JOINT RESOLUTION BY THE SENATE AND HOUSE OF REPRESENTATIVES TO PROVIDE FOR PRINTING THE COMMITTEE SUBSTITUTE FOR SENATE BILL 156, KNOWN AS THE SCHOOL MACHINERY BILL.

Resolved by the Senate, the House of Representatives concurring:

Section 1. That five thousand (5,000) copies of the Committee Substitute for Senate Bill 156, known as the School Machinery Bill, with all amendments thereto, be printed and that the distribution thereof be under the direction of the State School Commission.

Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Sec. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1933.
STATE OF NORTH CAROLINA,
OFFICE OF SECRETARY OF STATE.

Raleigh, May 17, 1933.

I, STACEY W. WADE, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

[Signature]

Secretary of State.
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