

ATTORNEY GENERAL'S OPINION.

ATTORNEY GENERAL'S OFFICE,
Tallahassee, March, 21, 1863. }

His Excellency John Milton, Governor:

SIR:—Your communication of this date is received, requiring my opinion relative to the power of the Legislature to impose a specific or discriminative tax upon cotton, or to that production higher than the other property or agricultural productions of the State.

The 1st clause of the VIII article of the Constitution, relative to taxation and revenue, provides that “the General Assembly shall devise and adapt a system of revenue, having regard to an equal and uniform mode of taxation to be general throughout the State.” Under this provision of the Constitution, the General Assembly of the State, previous to the year 1855, devised and adopted statutes, or continued in operation territorial laws, which constituted a system of specific or discriminative taxation. No question seems to have been made at the time as to the power of the Legislature, under the Constitution, to adopt such system. This was a contemporaneous construction of the Constitution, adhered to and unquestioned for many years, and has never been heretofore seriously disputed. This system of specific taxation continued until the passage of the “act to establish the *ad valorem* system of taxation, approved Dec. 13th, 1855, since which time the *ad valorem* system of taxation has obtained in the State.

From consideration of the clause above cited, as well as from an examination and comparison of the Constitution and laws of other States, I am satisfied that there is nothing in this provision of the Constitution which prohibits the Legislature from laying specific taxes, and this, of course, implies the power of discrimination in the laying of such taxes.

It will be observed that the clause referred to provides that the Legislature shall have regard, in the imposition of taxes, “to an equal and uniform mode of taxation, to be general throughout the State.” This provision, therefore, for an equal and uniform mode of taxation is intended to have a geographical or sectional reference, and can by no means be so construed as to restrict the legislation to an *ad valorem* system of taxation, and to deprive it altogether of the power and direction to discriminate in the imposition of taxes between different kinds of property and business. The simple meaning of the Constitution is, that whatever system of taxation is adopted shall prevail throughout the entire State, and that there shall be no sectional

or local difference in this respect. This is wise and proper. If another construction be put upon this clause, by which the Legislature is restricted and limited to the *ad valorem* system of taxation, it can be very easily seen that great inconvenience, if not much detriment to the State and society, might be the result of depriving the General Assembly of this discretionary power.—It might be impossible for the Legislature, in some instances, so to regulate taxation as to make it compatible with justice and good policy. It is to be further observed that the *ad valorem* system of taxation cannot be made to operate in an equal and uniform mode in ordinary taxation by any device that the ingenuity of our statesmen has yet discovered.

If it was the intention of the Constitution to restrict the General Assembly in this respect, it would have simply provided, in so many words, that all property in the State should be taxed according to its value, which would have left no room for question or doubt in what respect, as indeed, I think, there is or should be none in regard to the meaning of the Constitution as it stands. The equality and uniformity of the system, therefore, is intended for different portions of the State, and can, by no means be made to apply to different kinds of property and business pursuits to which taxation is applicable and which is such a wide and ever changing field for the exercise of legislative wisdom, policy and discretion.

I am satisfied, therefore, that the long established and contemporaneous interpretation of the Constitution in this respect, previous to the adoption of the present system of taxation, was authorized by the strict letter of the instrument and was a perfectly correct and legitimate construction. The mode and policy of taxation, so far as the different objects thereof are concerned, is to be determined by the Legislature, whether it shall be *ad valorem* or specific. It must, however, be equal, uniform and general throughout the State. Should the General Assembly desire to impose a specific or discriminative tax upon cotton, it has the constitutional power to do so, imposing however the same tax upon all cotton in every portion of the State. Of the wisdom and policy of such a tax the legislators themselves must determine, and for it they are responsible to the people.

Very respectfully,

J. B. GALBRAITH.

A Resolution.

WHEREAS, in the judgment of this General Assembly the traffic of private citizens with foreign countries is one of the prime

causes of the depreciation of the Confederate currency and the consequent high prices of all the necessaries of life; *And, whereas*, in the opinion of this General Assembly, the largest portion of the cotton exported and of the goods imported inure directly or indirectly to the benefit of the abolitionists of New England; *And whereas*, this tribute to Yankee greed is abhorrent to the mind of every true patriot, sustains the trade of our detested foe, and demoralizes our own citizens—Therefore, *Resolved by the General Assembly of Georgia*, That our Senators and Representatives in Congress be, and they are hereby, requested to secure the passage of such a law as shall prevent the “running of the blockade,” either by land or by water, during the existence of the present war, by any person whatever, except under the direct control and for the exclusive benefit of the Government of the Confederate States.

JOHN BILLUPS,

President of Senate.

WARREN AKINS,

Speaker of House of Representatives.

JAMES M. MOBLEY,

Secretary of Senate.

L. CARRINGTON,

Clerk of House of Representatives.

Assented to April 18th, 1863.

JOSEPH E. BROWN, Governor.

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ARTICLES OF AGREEMENT.

Articles of agreement between John Milton, Governor of the State of Florida, for and in behalf of said State, on the one part, and William Bailey, Joseph John Williams, John Cardy and Edward Barnard, who have formed a Company under the name and style of the “Florida Card Manufacturing Company,” of the other part.

The said John Milton hereby agrees, for and in behalf of the State of Florida, to purchase from the said parties hereinbefore named as forming the Florida Card Manufacturing Company twenty-five hundred pairs of Cotton Cards and five hundred pairs of Wool Cards, at six dollars per pair; and, furthermore, on the receipt for and in behalf of the State of the first one thousand pairs of said Cards, the said John Milton, for and in behalf of said State, agrees to pay said parties as a bonus the further sum of two thousand dollars, on condition, however, that the Cards are manufactured in the State of Florida, unless the parties are driven out of the State by the enemy.

Now the said William Bailey, Joseph John Williams, John Cardy and Edward Barnard, forming the said Company, do hereby agree and oblige themselves to deliver to said John Milton, Governor as aforesaid, or to such agent as he shall designate for and in behalf of said State, twenty-five hundred pairs of Cotton Cards and five hundred pairs of Wool Cards, as aforesaid, to be of good merchantable quality, at the price of six dollars a pair, as aforesaid, the first thousand pair to be delivered within six months from this date, and the remainder in a reasonable time thereafter. It is further understood and agreed that payment for said Cards is to be made as the same shall be delivered at the price stipulated as aforesaid.

Witness the hands and seals of said parties, this 30th day of March, 1863.

(Signed)

JOHN MILTON, Gov. of Florida,

WM. BAILEY,

JOSEPH JOHN WILLIAMS,

EDWARD BARNARD,

JOHN CARDY,

[SEAL.]
[SEAL.]
[SEAL.]
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[SEAL.]

CONTRIBUTIONS

Of citizens, for hospital purposes, placed in the hands of Messrs. Papy and Baker, and expended under the direction of the Governor, viz:

Whole amount received up to May 1st, 1863, \$4,438 00

Expended as follows, viz:
1863.

Jan. 24—Paid for wagonage, &c., from Monticello to Thomasville, on 6 bbls. syrup, 1 box soap, and 2 boxes clothing, sent to hospital at Richmond,	\$22 50
Feb'y 4—Paid for 389 lbs. castile soap at \$1 25 per lb., for hospital at Richmond,	486 25
April 16—Paid for draft for \$500 sent to Mrs. Reid, Matron hospital,	505 00
May 6—Paid for same,	505 00
July 20—Paid for draft for \$1,000 sent to Mrs. Reid, Matron, &c.,	1,010 00
July 24—Paid for draft for \$1,890 20 sent to Mrs. Reid, Matron, &c., by the hands of Dr. T. Y. Henry,	1,909 25—\$4,438 00

Tallahassee, Nov. 1st, 1863.

M. D. PAPY.