

**EXTRAORDINARY SESSION**  
**JOURNAL OF THE SENATE**

**FRIDAY, JUNE 12, 1931**

The Senate convened at 11:00 o'clock A. M., pursuant to adjournment on Thursday, June 11, 1931.

The President in the chair.

The roll was called and the following Senators answered to their names:

Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—38.

A quorum present.

Prayer by the Chaplain.

The reading of the Journal was dispensed with.

The Journal of June 11, was corrected, and as corrected was approved.

**REPORTS OF COMMITTEES**

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,  
Tallahassee, Fla., June 12, 1931.

*Hon. Pat Whitaker,*  
*President of the Senate.*

*Sir:*

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 29-X:

A bill to be entitled An Act relating to the duties, fees, commissions, salaries, and compensations, or either, of the Clerks of the Circuit Courts, Sheriffs, County Judges, Justices of the Peace, County Tax Collectors, County Assessors of Taxes and Clerks of the Civil and Criminal Courts of Records, Superintendents of Public Instruction and members of the school boards in all of the counties of the State of Florida with reference to population according to the Federal Census of 1930, to classify counties for the purpose of this Act by population, to fix and determine the maximum compensation to be paid to any such officers or county official mentioned in this Act; to provide for fixing the number and compensation of all deputies, clerks, employees and assistants of such officers; to provide for the duties of each such officer and of the State Comptroller for the purposes of this Act with reference to all of the above; to provide for the distribution of all fees, commissions and salaries, or either, collected by such officers; and other matters in relation thereto.

And—

Senate Bill No. 14-X:

A bill to be entitled An Act providing for the classification of counties for the purpose of fixing, and to fix and limit the annual salaries of, and allowances to County Commissioners; to provide that any increases in salary, compensation, and allowances of County Commissioners be ratified by election; to validate salaries, compensation, and allowances heretofore paid to County Commissioners; and to repeal all laws or parts of laws in conflict herewith

Have had the same under consideration, and recommend that the same do not pass.

Very Respectfully,  
ALFRED H. WAGG,  
Chairman of Committee.

And Senate Bills No.'s 29-X and 14-X, contained in the above report, were placed on the table under the rule.

Also—

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,  
Tallahassee, Fla., June 12, 1931.

*Hon. Pat Whitaker,*  
*President of the Senate.*

*Sir:*

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 63-X:

A bill to be entitled An Act providing for the publication of error and insolvency lists by Tax Collectors in this State.

Have had the same under consideration, and recommend that the same, with the following amendments, do pass:

Amendment No. 1—

In Section 1, line 4, after the words, "insolvency list," insert the following: ", as affects personal property,".

Amendment No. 2—

In Section 1, line 4, strike out the words, "the same," and insert in lieu thereof the following: "such list of personal property."

And—

Senate Bill No. 59-X:

A bill to be entitled An Act to repeal Section 42 of Chapter 10040 Laws of Florida, Acts of 1925, as amended by Chapter 14572, Laws of Florida, Acts of 1929 relating to and concerning taxation.

Have had the same under consideration, and recommend that the same, with the following amendment, do pass.

Amendment No. 1—

In Section 2, strike out the following words: "immediately upon becoming a law" and insert in lieu thereof the following: "on December 1st, 1931."

Very Respectfully,

ALFRED H. WAGG,  
Chairman of Committee.

And Senate Bills No.'s 63-X and 59-X, with Committee Amendments, contained in the above report, were placed on the Calendar of Bills on second reading.

Also—

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,  
Tallahassee, Fla., June 12, 1931.

*Hon. Pat Whitaker,*  
*President of the Senate.*

*Sir:*

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 9-X—

A bill to be entitled An Act requiring all persons, firms or corporations engaged in the business of selling cigarettes made of tobacco or any substitute therefor in this State to procure a license to transact such business; imposing a license tax on all persons, firms or corporations engaged in such business and providing for the collection of such license tax.

Have had the same under consideration, and recommend that the same do not pass.

Very Respectfully,

ALFRED H. WAGG,  
Chairman of Committee.

And Senate Bill No. 9-X, contained in the above report, was placed on the table under the rule.

**INTRODUCTION OF BILLS AND JOINT RESOLUTIONS**

By a two-thirds vote, permission was given to Senator Gomez to introduce and have considered the following bill:

Senate Bill No. 67-X:

A bill to be entitled An Act relating to the redemption in cash or in installment on real property from tax liens and tax certificates for unpaid taxes; providing for the assessment for taxes of the properties on which such tax liens or certificates are being redeemed, and for the procedure in reference thereto.

Which was read the first time by its title only.

Senator Gomez moved that the rules be waived and Senate

Bill No. 67-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.  
And it was so ordered.

By a two-thirds vote, permission was given to Senator Futch to introduce and have considered the following bill:

Senate Bill No. 68-X:

A bill to be entitled An Act providing for inspection of weights and measures; adopting standards for weights and measures; providing for character of construction and permanency of weights and measures; providing methods of inspection of weights and measures; providing for condemnation proceedings in the enforcement of this Act; authorizing the Commissioner of Agriculture to promulgate rules and regulations; and providing penalties for the violation of this Act.

Which was read the first time by its title only.

Senator Futch moved that the rules be waived and Senate Bill No. 68-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.  
And it was so ordered.

By a two-thirds vote, permission was given to Senator Futch to introduce and have considered the following bill:

Senate Bill No. 69-X:

A bill to be entitled An Act to provide for inspection and filing of analysis of lubricating oils; to empower the Commissioner of Agriculture to define methods of analysis and promulgate regulations; to authorize the collection of an inspection fee; to declare a rule of prima facie evidence; to prevent fraud or misrepresentation in the distribution or sale of lubricating oil; to provide for methods of enforcement of this Act and penalties for the violation thereof.

Which was read the first time by its title only and referred to the Committee on Miscellaneous Legislation.

By a two-thirds vote, permission was given to Senator Stewart to introduce and have considered the following bill:

Senate Bill No. 70-X:

A bill to be entitled An Act authorizing cancellation of tax certificate number 437, issued for unpaid taxes on all of Block 163 in the Town of Hilliard, Nassau County, Florida, and to relieve the school board of said county of all state and county taxes assessed against such property.

Which was read the first time by its title only.

Senator Stewart moved that the rules be waived and Senate Bill No. 70-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 70-X was read a second time in full.

Senator Stewart moved that the rules be further waived and Senate Bill No. 70-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 70-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—38.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives immediately, the rule having been waived.

By Senator Getzen—

Senate Bill No. 71-X:

A bill to be entitled An Act relating to and concerning taxation and prescribing the method and manner in which State and County taxes shall be collected, and providing the manner and method of the proceedings for the collection of such taxes.

Which was read the first time by its title only.

Senator Getzen moved that the rules be waived and Senate Bill No. 71-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By Senators Knabb and Getzen—

Senate Bill No. 72-X:

A bill to be entitled An Act relating to and concerning tax-

tion; amending Section 1 of Chapter 10040, Laws of Florida, Acts of 1925, being Section 894 of the Compiled General Laws of Florida and relating to and concerning taxation, amending Sections 741, 756, 757, 759, 761, 762, 766, 770, 775 and 779 of the Revised General Statutes of Florida, being respectively, Sections 950, 969, 970, 972, 974, 975, 981, 985, 992 and 1003 of the Compiled General Laws of Florida; and all of which relate to and concern taxation; amending Section 2 of Chapter 7806, Laws of Florida, Acts of 1919, being Section 994 of the Compiled General Laws of Florida, relating to and concerning taxation; providing for the foreclosure in equity of tax sale certificates and deeds and for the procedure in such cases; providing who shall bring such suits upon behalf of the State; providing for the creation for each county of a delinquent tax adjustment board; prescribing the powers and duties of such board and for appeals from orders entered by such board; providing for the creation of a delinquent tax adjustment board of appeals and prescribing the powers and duties of such board; providing for the compromise and adjustment of tax sale certificates held by the State upon certain conditions.

Which was read the first time by its title only.

Senator Getzen moved that the rules be waived and Senate Bill No. 72-X be placed on the Calendar of Bills on second reading without reference.

Which was not agreed to.

And Senate Bill No. 72-X was referred to the Committee on Finance and Taxation.

By a two-thirds vote, permission was given to Senator Wagg to introduce and have considered the following bill:

Senate Bill No. 73-X:

A bill to be entitled An Act to cancel all State and County and Okeechobee Flood Control taxes heretofore assessed against Section 10, Township 44 South, Range 37 East, in Palm Beach County, Florida, and all tax sale certificates heretofore issued and now outstanding against said land, and to relieve the State Board of Education of Florida from the payment of any taxes heretofore assessed for State and County and Okeechobee Flood Control taxes against the same.

Which was read the first time by its title only.

Senator Wagg moved that the rules be waived and Senate Bill No. 73-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 73-X was read a second time in full.

Senator Wagg moved that the rules be further waived and Senate Bill No. 73-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 73-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, Knabb, Neel, Parker, Parrish, Stewart, Taylor, Turner, Wagg, Watson, Young—34.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

By a two-thirds vote, permission was given to Senator Harris to introduce and have considered the following bill:

Senate Bill No. 74-X:

A bill to be entitled An Act to amend Section 3077 of the Revised General Statutes of Florida (1920), relating to the duties of the clerk of the circuit court as the recorder of deeds and of all other papers not pertaining to the circuit court which he may be required by law to record, by requiring him to also record in the mortgage lien and satisfaction book all partial releases of mortgages and liens on real and personal property and all instruments affecting the priority of such mortgages and liens.

Which was read the first time by its title only.

Senator Harris moved that Senate Bill No. 74-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By Senator Gary—

Senate Bill No. 75-X:

A bill to be entitled An Act authorizing cities, towns and municipalities of the State of Florida to accept municipal

taxes in installments and to allow discount for early payment in full.

Which was read the first time by its title only.

Senator Gary moved that Senate Bill No. 75-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 75-X was read a second time in full.

Senator Gary moved that the rules be further waived and Senate Bill No. 75-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 75-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bradshaw, Caro, Chowning, Clarke, Council, Dell, English, Gary, Getzen, Gomez, Hinely, Hodges, Howell, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Young—29.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

Senator Anderson moved that a committee be appointed to escort Hon. Frank B. Schultz to the rostrum of the Senate.

Which was agreed to.

And the Chair appointed Senator Hinely as such committee.

Senator Hodges moved that a committee be appointed to escort Hon. George B. Walker to the rostrum of the Senate.

Which was agreed to.

And the Chair appointed Senator Hodges as such committee.

Senator Young moved that a committee be appointed to escort Hon. Joe Sears to the rostrum of the Senate.

Which was agreed to.

And the Chair appointed Senator Young as such committee.

By a two-thirds vote, permission was given to Senator Hodges to introduce and have considered the following bill:

Senate Bill No. 76-X:

A bill to be entitled An Act to validate and legalize the sale of all tax certificates heretofore made under authority of Section 42 of Chapter 14572, Laws of Florida, Acts of 1929.

Which was read the first time by its title only.

Senator Hodges moved that the rules be waived and Senate Bill No. 76-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 76-X was read a second time in full.

Senator Hodges moved that the rules be waived and Senate Bill No. 76-X retain its place on the Calendar of Bills on second reading for further consideration.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By a two-thirds vote, permission was given to Senator King to introduce and have considered the following bill:

Senate Bill No. 77-X:

A bill to be entitled An Act relating to the cancellation of certain tax certificates in the State of Florida.

Which was read the first time by its title only and referred to the Committee on Miscellaneous Legislation.

#### RECONSIDERATION

By unanimous consent Senator Johns withdrew his motion to reconsider the vote by which Senate Resolution No. 5-X was adopted.

#### UNFINISHED BUSINESS

Senate Bill No. 12-X:

A bill to be entitled An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto, and declaring certain roads to have been and to be built for state purposes and as being state undertakings; repealing Chapter 14575, Laws of Florida, Acts of

1929, relating to the subject of gasoline taxes; repealing Section I of Chapter 14573, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

Which was read a second time in full on June 10, 1931, and with a pending amendment retained its place on the Calendar of Bills on second reading, was taken up.

By unanimous consent Senator Getzen withdrew the amendment offered by him to Senate Bill No. 12-X.

Senator Hilburn offered the following amendment to Senate Bill No. 12-X:

Strike out all of Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20 of said Bill and insert in lieu thereof the following:

Section 1. Every dealer in gasoline or other like products of petroleum in this State, under whatever name designated, shall pay a license tax of five dollars (\$5.00) to the State; and, in addition thereto, shall pay a State excise tax, herein termed 'state gas tax', of five (5) cents per gallon, and also a county excise tax, herein termed 'county gas tax', of one cent per gallon, for every gallon of gasoline or other like products of petroleum sold by him, and upon which the tax herein provided has not been paid, or the payment whereof has not been assumed by a person preceding him in the handling of said lot of products, which said taxes are hereby levied and imposed for the uses and purposes stated in this Act. Said 'state gas tax' is divided into two separate taxes, to-wit:

FIRST STATE GAS TAX: A tax of three (3) cents per gallon for the State of Florida, to the use of the State Road Department.

SECOND STATE GAS TAX: A tax of two (2) cents per gallon to be apportioned and distributed as provided for in Section 10 of this Act.

Section 2. Delivery of said gasoline or other like products of petroleum shall be deemed to be made at the point of destination. The taxes herein levied and imposed, other than the Five (\$5.00) dollars license tax, shall be paid to the Comptroller monthly, in the following manner:

On or before the 15th day of each month the dealer shall report, under oath, to the Comptroller the number of gallons of such product sold by him during the preceding month, and shall, at the same time pay to the Comptroller the amount of such taxes. Such report shall show in detail the amount of products so sold and delivered by such dealer in the State of Florida, and respectively in each county thereof. The taxes herein levied and assessed shall be in addition to any and all other taxes authorized, imposed, assessed or levied on gasoline or other like products of petroleum under any laws of the State of Florida, not herein specifically repealed.

Section 3. If any dealer shall fail to make report and payment to the Comptroller as herein provided on or before the 15th day of the month succeeding the month for which said tax is due, as herein provided, the Comptroller shall, after having given at least five days' notice to such dealer, estimate the amount of such products sold by such dealer during such month from such information as he may be able to obtain, and shall add ten per centum to the amount of such taxes, as estimated, as a penalty for the failure of such dealer to make such report or payment, and shall proceed to collect such tax together with such penalty and all costs, and obtain the same as delinquent railroad taxes are collected by law.

Section 4. All moneys derived from the gas taxes imposed by this Act, shall be paid into the State Treasury by the Comptroller, as follows: Said FIRST GAS TAX shall be paid into a "State Road License Fund"; and said SECOND STATE GAS TAX shall be paid into a "State Roads Refunding Fund"; and said COUNTY GAS TAX shall be paid into a "County Gas Tax Fund", which said special funds are hereby created for the reception of the same.

Section 5. The Comptroller shall issue to the licensee dealer in gasoline a receipt or certificate evidencing the payment of said Five (\$5.00) dollars license tax. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which same is issued.

Section 6. All moneys derived from the license tax of Five (\$5.00) dollars imposed by this law for State license shall be paid into the State Treasury in a special fund to be credited to the account of the Comptroller and shall be subject to the payment by the Comptroller of the expenses incident to the administration of this law by the State, including postage, clerical aid and cost and expenses incident to litigation.

The remainder, if any, of the moneys in such special fund shall be transferred in the State Treasury to the credit of the "State Road License Fund", and transfers of money to such fund shall be made by the State Treasurer from time to time.

Section 7. All such moneys in the "State Road License Fund" shall be used for the construction and maintenance of State roads, as otherwise provided by law, under the direction of the State Road Department, which Department may from time to time make requisition on the Comptroller for funds to pay for the construction and maintenance of State roads. Moneys from said funds shall be drawn by the Comptroller by warrant upon the State Treasurer pursuant to vouchers, and shall be paid in like manner as other state warrants are paid out of the appropriate funds against which same are drawn, and all sums of money necessary to provide for the payment of said warrants by the Comptroller drawn upon said funds are hereby appropriated annually out of said fund for the purpose of making such payments from time to time.

Section 8. The County Gas Tax, hereby imposed, shall be allocated and paid to the several counties of the State, in the proportion that the quantity of the said products sold to the consumer in each county bears to the whole of such products sold in the State of Florida, irrespective of the place of payment of such tax. Such County Gas Tax, when paid to the County, shall inure to, and become a part of the County Road and Bridge Fund of such County.

Section 9. It is hereby expressly recognized and declared by the Legislature of the State of Florida that all roads being constructed or built or which have heretofore been constructed or built, or which may hereafter be constructed or built by the State Road Department under prior or future authorization and designation by the Legislature of the State of Florida as State roads, and all roads which have heretofore been recognized and declared by the Legislature as State roads, and which were constructed or built by any county, or special road and bridge district or other special taxing districts thereof, were, are and will be constructed and built as State projects and undertakings and not otherwise, and the cost of the construction and building thereof was, is and will be a legitimate proper State expense incurred for a general and state purpose, and as a State indebtedness should be wholly borne by the State of Florida. It is hereby expressly recognized that certain of the counties of the State of Florida, and/or special road and bridge districts or other taxing districts of such counties, have advanced or contributed and paid to the State Road Department varying sums of money to be used and expended by said State Road Department in the construction and building of such State roads, and it is hereby expressly recognized that certain of the counties of the State of Florida, and/or special road and bridge districts or other taxing districts of such counties, have paid or expended or have caused to be paid or expended varying sums of money in the construction and building of certain roads that have heretofore been designated as State roads by the Legislature of the State of Florida, and it is hereby declared that all such moneys have been and are being expended, furnished, advanced, contributed or paid out on account or a proper state expense incurred in the construction and building of said State roads to and for the general benefit of the State, and that such sums should be returned and repaid respectively to each county to the amount that such county, and/or any special road and bridge district or other special taxing district thereof have advanced or expended, paid out or contributed the same as aforesaid.

Section 10. (a) The Chairman and Auditor of the State Road Department shall, within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller of the State of Florida, and to the Board of Administration, and to each county within the State of Florida entitled to benefit hereunder or participate herein, the amount of money advanced and paid, by the several counties, and/or special road and bridge districts or other special taxing districts of such counties, to the State for the use of the State Road Department in the construction and building of State roads, specifying separately and particularly the amount advanced and paid by each county; and the chairman and auditor of the State Road Department shall, within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller, and to the Board of Administration, and to every county of the State of Florida, beneficiary or participating hereunder, the amount of money furnished, advanced, contributed, paid out or expended by the several counties, and/or special road and bridge districts or other special taxing districts of such counties, in the building and construction of

roads, specifying separately and particularly the amount furnished and expended by each county. The amount so certified as to any county shall include all moneys advanced, contributed, paid and expended, as aforesaid, by such county and by every special road and bridge district or other special taxing district for road and bridge purposes on roads now designated as State roads, in such county.

(b) Said certificate shall be audited by the Comptroller, and, being found correct, shall constitute the basis for the subsequent allocation and apportionment of the moneys to be derived from the Second State Gas Tax and from which the disbursement shall be made to, or for the benefit of, such respective counties as herein provided, out of said "State Roads Refunding Fund" account. The Comptroller shall each month draw his orders on the Treasurer of the State of Florida, for the full net amount of moneys then in the State Treasury in said "State Roads Refunding Fund," specifying the counties to which said moneys shall be paid, and the amount to be paid to each county, respectively, until the full amount to be repaid such counties under the provisions of this Act, is fully paid. Said orders of said Comptroller shall be countersigned by the Governor. Thereupon the State Treasurer shall transmit to the County Road and Bridge Fund in each county the moneys so directed to be paid to such county by said order of the Comptroller. The monthly payments to such counties shall be in equal amounts to each county, and not ratably on the basis of the amount furnished, advanced, contributed, paid out, or expended by such county; provided, however, that when the amount furnished, advanced, contributed, paid out or expended by any such county, and/or special road and bridge districts or other special taxing districts of such county in the construction and building of such State roads within such county, as aforesaid, has been returned to such county, then and thereafter a sum equal to the amount returned to the other counties severally under this Act from the Second State Gas Tax levied hereunder shall be paid into the State Road License Fund, and the same is hereby appropriated to the use of the State Road Department for the construction within said County of those State roads within such County which were, on January 1, 1931, designated as, and recognized by the State Road Department as being a part of, the First, Second, or Third preferential system of State roads, and which roads, to the extent of such funds, are to be constructed and built as State projects and undertakings and not otherwise; which said funds shall be applied and used by the State Road Department for such purpose, and the expense of constructing said roads is hereby declared to be a legitimate, proper State expense to be incurred for a general and State purpose. Thereupon and upon the completion of the construction of such preferential system of State roads within such county all funds thereafter derived from the Second Gas Tax theretofore allotted or appropriated to said county shall be transferred to the State Road License Fund of the State of Florida in the manner and to be expended as provided by law.

Section 11. For the purposes of this Act, any bonds, time warrants, certificates of indebtedness, or other general obligations of any county, or special road and bridge district of any county, heretofore turned over or delivered to the State of Florida to the credit of the State Road Department by any county, or special road and bridge district thereof, to apply toward the construction or building of any State road, shall be considered as an advance or payment to said State Road Department and subject to repayment and return to such county under the provisions of this Act, where the same have been converted into money, but only to the amount of the proceeds received by the State of Florida from the sale thereof. Any bonds, time warrants, certificates of indebtedness, or other general obligations, of any county, or any special road and bridge district, turned over and delivered to the State of Florida to the use of the State Road Department for constructing State roads, and now remaining in the State Treasury, shall be returned to the respective counties and/or special road and bridge districts that turned over and delivered the same, as soon as practicable, by the proper State officials.

Section 12. The term "dealer" as used herein or in any proceeding under this Act shall be deemed and taken to mean any person, firm, corporation or association engaged in the business of selling in this State such of the products covered by this Act as have been divested of their interstate character, and the tax hereby imposed upon the quantity of such product sold in this State shall be collected only once and then upon the first sale after the same has lost its interstate character. The term "road" as used herein, or in any proceeding under

this Act, shall be deemed and taken to include bridges.

Section 13. Each wholesale dealer in gasoline, or other like products of petroleum, shall, when making their report to the Comptroller of the amount of such products sold in this State upon which the tax herein provided is due and payable by them to the Comptroller of the State of Florida for the use of the State of Florida, at the same time report to the Comptroller each and every sale made by such dealer of any quantity of gasoline, or other like products, which shall not have been at the time of such sale divested of its interstate character, which report shall show the name and business location of the person, firm, or corporation to whom the same is sold in this State. Every dealer shall, at the time other reports are required to be made to the Comptroller report to the Comptroller each and every purchase of such products not theretofore divested of their interstate character made by such dealer upon which the tax is not shown by the invoice thereof to have been assumed for report and payment by the dealer selling to him. Every such wholesale dealer in such products, who pays the tax thereon, shall, on or before the 15th day of every month, report to the Comptroller the name of every dealer to whom such wholesale dealer has, during the preceding month, sold any of such products, together with the quantity thereof, and the name of the county in which the same is delivered to such dealer.

Section 14. Each dealer when selling to any other dealer any of the products herein taxed shall render an invoice of such sale to the purchaser and upon such invoice the dealer so rendering such invoice shall plainly state thereon whether or not the tax herein required will be reported and paid by him, and the purchaser so buying and receiving such products may fully rely upon the statement so made in such invoice.

Section 15. Any person, firm, corporation or association violating any of the provisions of this Act for the first offense, shall be guilty of a misdemeanor and shall be punished accordingly, and for the second or further offense, shall be punished by a fine of not more than five thousand (\$5,000.00) dollars, or by imprisonment in the county jail for a term of not more than twelve months, provided, however, that the penalties provided in this section shall be in addition to those provided for in Section 3 of this Act.

Section 16. If any dealer shall collect from another, upon an invoice rendered, the tax herein contemplated, and shall fail to report and pay the same to the Comptroller, as herein provided, he shall be deemed to be guilty of embezzlement of funds, the property of the State of Florida, and upon conviction shall be punished as if convicted of larceny of a like sum.

Section 17. Nothing in this Act shall be construed so as to apply to crude, fuel oil, or kerosene oil.

Section 18. Nothing in this Act shall be construed as repealing any part of Chapter 7905, Acts of 1919, known as the "Gasoline Inspection Act."

Section 19. Section 1 of Chapter 14573, Acts of 1929, being "An Act providing for the raising of special revenue for the purpose of education in this State by providing an additional tax on gasoline; by an ad valorem tax on all real and personal property in the State, and appropriating all interest received on all State moneys on deposit in the various banks of the State," be, and same is hereby repealed; also Chapter 14575, Laws of Florida, Acts of 1929, being "An Act to amend Sections 1 and 4 of Chapter 9120 Laws of Florida, Acts of 1923, entitled "An Act imposing license tax upon gasoline or other like products of petroleum; providing for reports of sale of such commodities to the Comptroller of the State of Florida; providing for the distribution of the moneys derived from such tax and fixing a penalty for the violation of the provisions of this Act, and to repeal all laws in conflict with this Act." as amended by Section 1 of Chapter 10025, Laws of Florida, Acts of 1925, and as further amended by Chapter 12037, Laws of Florida, Acts of 1927, said Sections 1 and 4 being Sections 1153 and 1156 of the Compiled General Laws of Florida, 1927," be and same is hereby repealed; also all laws in conflict with the provisions of this Act be and same are hereby repealed.

Section 20. If any provisions of this Act relating to the allocation or distribution of any portion of the "Second State Gas Tax" should be held unconstitutional, or for any reason ineffectual, then so much and such portion thereof only as can not be lawfully allocated and distributed under this Act, shall be retained in the State Treasury intact until the Legislature of the State of Florida shall make further provision for the distribution thereof; and such unconstitutional or ineffectual provision shall in no wise prevent the allocation and distribution of so much and such portions of any funds ac-

cruing from said Second 'State Gas Tax' as can lawfully be made under the provisions hereof.

Section 21. This Act shall take effect on July 1, 1931.

Senator Hilburn moved the adoption of the amendment.

Pending the adoption of the amendment, Senator Butler moved that the further consideration of Senate Bill No. 12-X with its pending amendment, be informally passed, the bill with pending amendment retaining its place on the Calendar of Bills on second reading.

Upon which a roll call was demanded.

Upon the adoption of the motion to informally pass Senate Bill No. 12-X with its pending amendment, the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Butler, Caro, Chowning, Dell, Futch, Gary, Gomez, Harris, Harrison, Hodges, Howell, Lewis, Swearingen, Taylor, Turner, Wagg, Watson—20.

Nays—Senators Andrews, Bell, Bradshaw, Clarke, Council, English, Getzen, Hilburn, Hinely, Irby, Johns, Knabb, Neel, Parker, Parrish, Stewart, Young—17.

Which was agreed to.

And the further consideration of Senate Bill No. 12-X was informally passed, the bill with its pending amendment retaining its place on the Calendar of Bills on second reading.

#### SENATE BILLS ON SECOND READING

Senate Bill No. 17-X:

A bill to be entitled An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto, and declaring certain roads to have been and to be built for State purposes and as being State undertakings; repealing Chapter 14575, Laws of Florida, Acts of 1929, relating to the subject of gasoline taxes; repealing Section 1 of Chapter 14573, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

Was taken up in its order.

Pending the second reading of Senate Bill No. 17-X, Senator Getzen moved that the Senate do now recess.

Which was agreed to.

And the Senate stood recessed at 12:43 o'clock P. M., until 3:00 o'clock P. M., this day.

#### AFTERNOON SESSION

The Senate convened at 3:00 o'clock P. M., pursuant to recess order.

The President in the chair.

The roll was called and the following Senators answered to their names:

Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—38.

A quorum present.

Senate Bill No. 17-X:

A bill to be entitled An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto, and declaring certain roads to have been and to be built for State purposes and as being State undertakings; repealing Chapter 14575, Laws of Florida, Acts of 1929, relating to the subject of gasoline taxes; re-

pealing Section 1 of Chapter 14573, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

The second reading of which was pending at the hour of recess on this morning, was resumed and completed.

Senator Getzen moved that the rules be waived and the further consideration of Senate Bill No. 17-X be informally passed, the bill retaining its place on the Calendar of Bills on second reading for further consideration.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Senator Getzen moved that the rules be waived and the Senate do now take up the consideration of Senate Bill No. 12-X, with the pending amendment.

Which was agreed to by a two-thirds vote.

And—

Senate Bill No. 12-X:

A bill to be entitled An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto, and declaring certain roads to have been and to be built for State purposes and as being State undertakings; repealing Chapter 14575, Laws of Florida, Acts of 1929, relating to the subject of gasoline taxes; repealing Section I of Chapter 14573, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

Was taken up.

The consideration of the motion to adopt the following amendment offered by Senator Hilburn to Senate Bill No. 12-X, which was pending at the hour of recess on this morning, was resumed:

Strike out all of Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20 of said bill, and insert in lieu thereof the following:

Section 1. Every dealer in gasoline or other like products of petroleum in this State, under whatever name designated, shall pay a license tax of five dollars (\$5.00) to the State; and, in addition thereto, shall pay a State excise tax, herein termed 'state gas tax', of five (5) cents per gallon, and also a county excise tax, herein termed 'county gas tax', of one cent per gallon, for every gallon of gasoline or other like products of petroleum sold by him, and upon which the tax herein provided has not been paid, or the payment whereof has not been assumed by a person preceding him in the handling of said lot of products, which said taxes are hereby levied and imposed for the uses and purposes stated in this Act. Said 'state gas tax' is divided into two separate taxes, to-wit:

**FIRST STATE GAS TAX:** A tax of three (3) cents per gallon for the State of Florida, to the use of the State Road Department.

**SECOND STATE GAS TAX:** A tax of two (2) cents per gallon to be apportioned and distributed as provided for in Section 10 of this Act.

Section 2. Delivery of said gasoline or like products of petroleum shall be deemed to be made at the point of destination. The taxes herein levied and imposed, other than the Five (\$5.00) dollars license tax, shall be paid to the Comptroller monthly, in the following manner:

On or before the 15th. day of each month the dealer shall report, under oath, to the Comptroller the number of gallons of such product sold by him during the preceding month, and shall, at the same time, pay to the Comptroller the amount of such taxes. Such report shall show in detail the amount of products so sold and delivered by such dealer in the State of Florida, and respectively in each county thereof. The taxes herein levied and assessed shall be in addition to any and all other taxes authorized, imposed, assessed or levied on gasoline or other like products of petroleum under any laws of the State of Florida, not herein specifically repealed.

Section 3. If any dealer shall fail to make report and payment to the Comptroller as herein provided on or before the

16th. day of the month succeeding the month for which said tax is due, as herein provided, the Comptroller shall, after having given at least five days' notice to such dealer, estimate the amount of such products sold by such dealer during such month from such information as he may be able to obtain, and shall add ten per centum to the amount of such taxes, as estimated, as a penalty for the failure of such dealer to make such report or payment, and shall proceed to collect such tax together with such penalty and all costs, and obtain the same as delinquent railroad taxes are collected by law.

Section 4. All moneys derived from the gas taxes imposed by this Act, shall be paid into the State Treasury by the Comptroller, as follows: Said First Gas Tax shall be paid into a "State Road License Fund"; and said Second State Gas Tax shall be paid into a "State Roads Refunding Fund"; and said County Gas Tax shall be paid into a "County Gas Tax Fund", which said special funds are hereby created for the reception of the same.

Section 5. The Comptroller shall issue to the licensee dealer in gasoline a receipt or certificate evidencing the payment of said Five (\$5.00) Dollars license tax. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which same is issued.

Section 6. All moneys derived from the license tax of Five (\$5.00) Dollars imposed by this law for State license shall be paid into the State Treasury in a special fund to be credited to the account of the Comptroller and shall be subject to the payment by the Comptroller of the expenses incident to the administration of this law by the State, including postage, clerical aid and cost and expenses incident to litigation.

The remainder, if any, of the moneys in such special fund shall be transferred in the State Treasury to the credit of the "State Road License Fund", and transfers of money to such fund shall be made by the State Treasurer from time to time.

Section 7. All such moneys in the "State Road License Fund" shall be used for the construction and maintenance of State roads, as otherwise provided by law, under the direction of the State Road Department, which department may from time to time make requisition on the Comptroller for funds to pay for the construction and maintenance of State roads. Moneys from said funds shall be drawn by the Comptroller by warrant upon the State Treasury pursuant to vouchers, and shall be paid in like manner as other state warrants are paid out of the appropriate funds against which same are drawn, and all sums of money necessary to provide for the payment of said warrants by the Comptroller drawn upon said funds are hereby appropriated annually out of said fund for the purpose of making such payments from time to time.

Section 8. The County Gas Tax, hereby imposed, shall be allocated and paid to the several counties of the State, in the proportion that the quantity of the said products sold to the consumer in each County bears to the whole of such products sold in the State of Florida, irrespective of the place of payment of such tax. Such County Gas Tax, when paid to the County, shall inure to, and become a part of the County Road and Bridge Fund of such County.

Section 9. It is hereby expressly recognized and declared by the Legislature of the State of Florida that all roads being constructed or built or which have heretofore been constructed or built, or which may hereafter be constructed or built, by the State Road Department under prior or future authorization and designation by the Legislature of the State of Florida as State roads, and all roads which have heretofore been recognized and declared by the Legislature as State roads, and which were constructed or built by any County, or special road and bridge district or other special taxing districts thereof, were, are and will be constructed and built as State projects and undertakings and not otherwise, and the cost of the construction and building thereof was, is and will be a legitimate proper State expense incurred for a general and State purpose, and as a State indebtedness should be wholly borne by the State of Florida. It is hereby expressly recognized that certain of the counties of the State of Florida, and/or special road and bridge districts or other taxing districts of such counties, have advanced or contributed and paid to the State Road Department varying sums of money to be used and expended by said State Road Department in the construction and building of such state roads, and it is hereby expressly recognized that certain of the counties of the State of Florida, and/or special roads and bridge districts or other taxing districts of such counties have paid or expended or have caused to be paid or expended varying sums of money in the construction and building of certain roads

that have heretofore been designated as state roads by the Legislature of the State of Florida, and it is hereby declared that all such moneys have been and are being expended, furnished, advanced, contributed or paid out on account of a proper state expense incurred in the construction and building of said state roads to and for the general benefit of the state, and that such sums should be returned and repaid respectively to each county to the amount that such county, and/or any special road and bridge district or other special taxing district thereof have advanced or expended, paid out or contributed the same as aforesaid.

Section 10. (a). The chairman and auditor of the State Road Department shall, within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller of the State of Florida, and to the Board of Administration, and to each county within the State of Florida entitled to benefit hereunder or participate herein, the amount of money advanced and paid, by the several counties, and/or special road and bridge districts or other special taxing districts of such counties, to the State for the use of the State Road Department in the construction and building of State Roads, specifying separately and particularly the amount advanced and paid by each county; and the chairman and auditor of the State Road Department shall, within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller, and to the Board of Administration, and to every county of the State of Florida, beneficiary or participating hereunder, the amount of money furnished, advanced, contributed, paid out or expended by the several counties, and/or special road and bridge districts or other special taxing districts of such counties, in the building and construction of roads that are now so designated State roads, specifying separately and particularly the amount furnished and expended by each county. The amount so certified as to any county shall include all moneys advanced, contributed, paid and expended, as aforesaid, by such county and by every special road and bridge district or other special taxing district for road and bridge purposes on roads now designated as State roads in such county.

(b). Said certificate shall be audited by the Comptroller, and, being found correct, shall constitute the basis for the subsequent allocation and apportionment of the moneys to be derived from the Second State Gas Tax and from which the disbursement shall be made to, or for the benefit of, such respective counties as herein provided, out of said "State Roads Refunding Fund" account. The Comptroller shall each month draw his orders on the Treasurer of the State of Florida, for the full net amount of moneys then in the State Treasury in said "State Roads Refunding Fund," specifying the counties to which said moneys shall be paid, and the amount to be paid to each county, respectively, until the full amount to be repaid such counties under the provisions of this Act, is fully paid. Said orders of said Comptroller shall be countersigned by the Governor. Thereupon the State Treasurer shall transmit to the County Road and Bridge Fund in each county the moneys so directed to be paid to such county by said order of the Comptroller. The monthly payments to such counties shall be in equal amounts to each county, and not ratably on the basis of the amount furnished, advanced, contributed, paid out, or expended by such county; provided, however, that when the amount furnished, advanced, contributed, paid out or expended by any such county, and/or special road and bridge districts or other special taxing districts of such county in the construction and building of such State roads within such county, as aforesaid, has been returned to such county, then and thereafter a sum equal to the amount returned to the other counties severally under this Act from the Second State Gas Tax levied hereunder shall be paid into the State Road License Fund, and the same is hereby appropriated to the use of the State Road Department for the construction within said county of those State roads within such county which were, on January 1, 1931, designated as, and recognized by the State Road Department as being a part of, the First, Second, or Third preferential system of State roads, and which roads, to the extent of such funds, are to be constructed and built as State projects and undertakings and not otherwise; which said funds shall be applied and used by the State Road Department for such purpose, and the expense of constructing said roads is hereby declared to be a legitimate, proper State expense to be incurred for a general and State purpose. Thereupon and upon the completion of the construction of such preferential system of State roads within such county all funds thereafter derived from the Second Gas Tax theretofore allotted or appropriated to said county shall be trans-

ferred to the State Road License Fund of the State of Florida in the manner and to be expended as provided by law.

Section 11. For the purposes of this Act, any bonds, time warrants, certificates of indebtedness, or other general obligations of any county, or special road and bridge district of any county, heretofore turned over or delivered to the State of Florida to the credit of the State Road Department by any county, or special road and bridge district thereof, to apply toward the construction or building of any State road, shall be considered as an advance or payment to said State Road Department and subject to repayment and return to such county under the provisions of this Act, where the same have been converted into money, but only to the amount of the proceeds received by the State of Florida from the sale thereof. Any bonds, time warrants, certificates of indebtedness, or other general obligations, of any county, or any special road and bridge district, turned over and delivered to the State of Florida to the use of the State Road Department for constructing State roads, and now remaining in the State Treasury, shall be returned to the respective counties and/or special road and bridge districts that turned over and delivered the same, as soon as practicable, by the proper State officials.

Section 12. The term "dealer" as used herein or in any proceedings under this Act shall be deemed and taken to mean any person, firm, corporation or association engaged in the business of selling in this State such of the products covered by this Act as have been divested of their interstate character, and the tax hereby imposed upon the quantity of such product sold in this State shall be collected only once and then upon the first sale after the same has lost its interstate character. The term "road" as used herein, or in any proceeding under this Act, shall be deemed and taken to include bridges.

Section 13. Each wholesale dealer in gasoline, or other like products of petroleum, shall, when making their report to the Comptroller of the amount of such products sold in this State upon which the tax herein provided is due and payable by them to the Comptroller of the State of Florida, at the same time report to the Comptroller each and every sale made by such dealer of any quantity of gasoline, or other like products, which shall not have been at the time of such sale divested of its interstate character, which report shall show the same name and business location of the person, firm, or corporation to whom the same is sold in this State. Every dealer shall, at the time other reports are required to be made to the Comptroller report to the Comptroller each and every purchase of such products not theretofore divested of their interstate character made by such dealer upon which the tax is not shown by the invoice thereof to have been assumed for report and payment by the dealer selling to him. Every such wholesale dealer in such products, who pays the tax thereon, shall, on or before the 15th day of every month, report to the Comptroller the name of every dealer to whom such wholesale dealer has, during the preceding month, sold any of such products, together with the quantity thereof, and the name of the county in which the same is delivered to such dealer.

Section 14. Each dealer when selling to any other dealer any of the products herein taxed shall render an invoice of such sale to the purchaser and upon such invoice the dealer so rendering such invoice shall plainly state thereon whether or not the tax herein required will be reported and paid by him, and the purchaser so buying and receiving such products may fully rely upon the statement so made in such invoice.

Section 15. Any person, firm, corporation or association violating any of the provisions of this Act for the first offense, shall be guilty of a misdemeanor and shall be punished accordingly, and for the second or further offense, shall be punished by a fine of not more than Five Thousand (\$5,000.00) Dollars, or by imprisonment in the county jail for a term of not more than twelve months, provided, however, that the penalties provided in this section shall be in addition to those provided for in Section 3 of this Act.

Section 16. If any dealer shall collect from another, upon an invoice rendered, the tax herein contemplated, and shall fail to report and pay the same to the Comptroller, as herein provided, he shall be deemed to be guilty of embezzlement of funds, the property of the State of Florida, and upon conviction shall be punished as if convicted of larceny of a like sum.

Section 17. Nothing in this Act shall be construed so as to apply to crude, fuel oil, or kerosene oil.

Section 18. Nothing in this Act shall be construed as repealing any part of Chapter 7905, Acts of 1919, known as the "Gasoline Inspection Act."

Section 19. Section 1 of Chapter 14573, Acts of 1929, being "An Act providing for the raising of special revenue for the purpose of education in this State by providing an additional tax on gasoline; by an ad valorem tax on all real and personal property in the State, and appropriating all interest received on all State moneys on deposit in the various banks of the State," be, and same is hereby repealed; also Chapter 14575, Laws of Florida, Acts of 1929, being "An Act to amend Sections 1 and 4 of Chapter 9120 Laws of Florida, Acts of 1923, entitled "An Act imposing license tax upon gasoline or other like products of petroleum; providing for reports of sale of such commodities to the Comptroller of the State of Florida; providing for the distribution of the moneys derived from such tax and fixing a penalty for the violation of the provisions of this Act, and to repeal all laws in conflict with this Act," as amended by Section 1 of Chapter 10025, Laws of Florida, Acts of 1925, and as further amended by Chapter 12037, Laws of Florida, Acts of 1927, said Sections 1 and 4 being Sections 1153 and 1156 of the Compiled General Laws of Florida, 1927," be and same is hereby repealed; also all laws in conflict with the provisions of this Act be and same are hereby repealed.

Section 20. If any provision of this Act relating to the allocation or distribution of any portion of the "Second State Gas Tax" should be held unconstitutional, or for any reason ineffectual, then so much and such portion thereof only as can not be lawfully allocated and distributed under this Act, shall be retained in the State Treasury intact until the Legislature of the State of Florida shall make further provision for the distribution thereof; and such unconstitutional or ineffectual provision shall in nowise prevent the allocation and distribution of so much and such portions of any funds accruing from said Second 'State Gas Tax' as can lawfully be made under the provisions hereof.

Section 21. This Act shall take effect on July 1, 1931.

The question recurred on the adoption of the amendment. Upon which a roll call was demanded.

Upon the adoption of the amendment the roll was called and the vote was:

Yeas—Senators Andrews, Bell, Bradshaw, Clarke, Council, English, Getzen, Hilburn, Hinely, Irby, Johns, Knabb, Neel, Parker, Parrish, Young—16.

Nays—Mr. President; Senators Adams, Anderson, Butler, Caro, Chowning, Dell, Futch, Gary, Gomez, Harris, Harrison, Hodges, Howell, King, Lewis, Swearingen, Taylor, Turner, Wagg, Watson—21.

Which was not agreed to.

Senator Getzen moved that the rules be waived and Senate Bill No. 12-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 12-X was read a third time in full.

Pending the consideration of the passage of the bill Senator Getzen moved that the rules be waived and the hour of adjournment be extended 30 minutes.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Upon the passage of the bill, the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Andrews, Bell, Butler, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Swearingen, Taylor, Turner, Wagg—31.

Nays—Senators Anderson, Bradshaw, Caro, Hilburn, Watson, Young—6.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

Senator Anderson moved that the rules be waived and the Senate do now take up the consideration of messages from the House of Representatives.

Which was agreed to by a two-thirds vote.

And it was so ordered.

#### MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 12, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has refused to introduce and consider:

By a two-thirds vote, permission was given to Senator Getzen to introduce and have considered the following bill:

Senate Bill No. 27-X:

A bill to be entitled An Act to amend Chapters 13824 and 13826 Acts of Florida 1929, amending Section One, Chapter 12322 Laws of Florida, Acts of 1927, amending Chapter 10136, 10269, 10270, 10276 Acts of 1925 as amending Chapter 9310, Acts of 1923, entitled "An Act to declare, designate and establish a certain State Road in the State of Florida and authorizing and empowering the State Road Department to construct and maintain said road and numbering the said road."

Very respectfully,

FRANK WEBB,  
Chief Clerk House of Representatives.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 12, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has indefinitely postponed—

By a two-thirds vote, permission was given to Senator Getzen to introduce and have considered the following bill:

Senate Bill No. 30-X:

A bill to be entitled An Act to abolish the office of Probation Officer of Pasco County, Florida.

By a two-thirds vote, permission was given to Senator Getzen to introduce and have considered the following bill:

Senate Bill No. 32-X:

A bill to be entitled An Act to abolish the county court of Pasco County; to provide for the transfer of all cases pending therein to other courts having jurisdiction thereof; and to repeal Chapter 7563—(No. 305) Special Acts of 1917, entitled, "An Act to organize the county court in the County of Pasco; to prescribe for the appointment of a prosecuting attorney for said court; to prescribe for the terms of said court and to make said court a court of record; to provide for the transfer of all causes now pending in the Circuit Court and the Justice of the Peace Court to said court for further consideration, which causes will be within the jurisdiction of said county court; to provide for the drawing of the first jury; to provide how judgments in said court shall become liens; to provide for the salaries and fees of the officers of said court, and to provide what officers shall be the officers of said court."

Very respectfully,

FRANK WEBB,  
Chief Clerk House of Representatives.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 12, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed—

House Bill No. 68-X:

A bill to be entitled An Act to authorize and empower the City of Fernandina in the State of Florida to impose and enforce alternative sentences of fines or labor against persons convicted in the municipal court of said city, and to authorize said city to work its convicts on the streets of said city or lease them to any county in the State of Florida.

By Messrs. Finlayson, Yearty and Mattheus of Dixie, Levy and Gilchrist—

House Bill No. 62-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act regulating fishing on the Suwannee River in Dixie, Gilchrist and Levy Counties.

By Mr. Blount of Duval—

House Bill No. 41-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act providing for the assessment, levy and collection of taxes of the City of South Jacksonville for the year 1931; and prohibiting the compromise of taxes now due.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,

FRANK WEBB,

Chief Clerk House of Representatives.

And House Bill No. 68-X, contained in the above message, was permitted to be introduced into the Senate by the constitutional two-thirds vote.

And House Bill No. 68-X was read the first time by its title and placed on the Calendar of Local Bills on second reading.

And House Bill No. 62-X, contained in the above message, was permitted to be introduced into the Senate by the constitutional two-thirds vote.

And House Bill No. 62-X was read the first time by its title and placed on the Calendar of Local Bills on second reading.

And House Bill No. 41-X, contained in the above message, was permitted to be introduced into the Senate by the constitutional two-thirds vote.

And House Bill No. 41-X was read the first time by its title. Senator Butler moved that the rules be waived and House Bill No. 41-X be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And House Bill No. 41-X was read a second time by its title only.

Senator Butler moved that the rules be further waived and House Bill No. 41-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And House Bill No. 41-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—38.

Nays—None.

So the bill passed, title as stated.

And the action of the Senate was ordered to be certified to the House of Representatives under the rule.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 12, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed—

House Bill No. 66-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act providing for and regulating writs or error from the circuit courts to those civil courts of record in this State organized and existing under Chapter 11357, of the Laws of Florida, approved November 30, 1925, and for the hearing, consideration and disposition of the same.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,

FRANK WEBB,

Chief Clerk House of Representatives.

And House Bill No. 66-X, contained in the above message, was permitted to be introduced into the Senate by the constitutional two-thirds vote.

And House Bill No. 66-X was read the first time by its title only.

Senator Watson moved that the rules be waived and House Bill No. 66-X be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And House Bill No. 66-X was read a second time by its title only.

Senator Watson moved that the rules be further waived and House Bill No. 66-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And House Bill No. 66-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—38.

Nays—None.

So the bill passed, title as stated.

And the action of the Senate was ordered to be certified to the House of Representatives under the rule.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 12, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed—

House Bill No. 67-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act to prescribe the compensation to be received by Sheriff, County Judges, Clerks of the Circuit Court, Tax Assessors, Tax Collectors, and Superintendents of Public Instruction in counties within the State of Florida of not less than 4,135 population and not more than 4,350 population according to the last Federal Census, and to provide that such compensation of all such officers, except the superintendents of public instruction in such counties, shall be paid out of the General Revenue Fund of such counties where the fees received by the respective officers are inadequate to pay such compensation.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,

FRANK WEBB,

Chief Clerk, House of Representatives.

And House Bill No. 67-X, contained in the above message, was permitted to be introduced into the Senate by the constitutional two-thirds vote.

And House Bill No. 67-X was read the first time by its title.

Senator Young moved that the rules be waived and House Bill No. 67-X be referred to the Committee on Judiciary.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 11, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed—

House Bill No. 24-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act relating to Commissions of County Assessors of Taxes assessing special taxes and special tax district taxes in certain counties of the State of Florida.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,

FRANK WEBB,

Chief Clerk, House of Representatives.

And House Bill No. 24-X, contained in the above message, was permitted to be introduced into the Senate by the constitutional two-thirds vote.

And House Bill No. 24-X was read the first time by its title only.

Senator Getzen moved that the rules be waived and House Bill No. 24-X be referred to the Committee on Finance and Taxation.

Which was agreed to by a two-thirds vote.  
And it was so ordered.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 11, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed—

House Bill No. 32-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act relating to the nomination and election of County Commissioners in each county of the State of Florida having a population according to the last Federal census of more than 150,000, and to provide for their nomination and election by the voters of such counties at large and not by districts, and to prescribe where they shall reside, and to repeal all laws in conflict herewith.

House Bill No. 31-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act abolishing the payment of poll tax as a pre-requisite to becoming a qualified voter for primary and general or special State and/or county elections in each county of the State of Florida, having a population, according to the last Federal census of less than 147,000 and not more than 154,000 people, and to repeal all laws in conflict herewith.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,  
FRANK WEBB,

Chief Clerk, House of Representatives.

And House Bill No. 32-X, contained in the above message, was permitted to be introduced into the Senate by the Constitutional two-thirds vote.

And House Bill No. 32-X was read the first time by its title only.

Senator Whitaker moved that the rules be waived and House Bill No. 32-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.  
And it was so ordered.

And House Bill No. 31-X, contained in the above message, was permitted to be introduced into the Senate by the Constitutional two-thirds vote.

And House Bill No. 31-X was read the first time by its title only.

Senator Whitaker moved that the rules be waived and House Bill No. 31-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.  
And it was so ordered.

Also—

The following message from the House of Representatives was received and read:

House of Representatives,  
Tallahassee, Fla., June 11, 1931.

Hon. Pat Whitaker,  
President of the Senate.

Sir:

I am directed by the House of Representatives to inform the Senate that the House of Representatives has passed—

House Bill No. 19-X:

The introduction of which was agreed to by a two-thirds vote of the members of the House of Representatives.

A bill to be entitled An Act providing for the method and manner of payment of certain improvement liens and general taxes heretofore levied or assessed by the City of Bradenton, Florida; and for calling an election and prescribing the rules thereof for the approval of this Act.

House Bill No. 20-X:

A bill to be entitled An Act relating to the payment of special assessment liens levied or imposed by the City of Bradenton, Florida, with bonds and coupons issued by said City of Bradenton.

And respectfully requests the concurrence of the Senate therein.

Very respectfully,  
FRANK WEBB,

Chief Clerk, House of Representatives.

And House Bill No. 19-X, contained in the above message, was permitted to be introduced into the Senate by the Constitutional two-thirds vote.

And House Bill No. 19-X was read the first time by its title and placed on the Calendar of Local Bills on second reading.

And House Bill No. 20-X, contained in the above message, was permitted to be introduced into the Senate by the Constitutional two-thirds vote.

And House Bill No. 20-X was read the first time by its title and placed on the Calendar of Local Bills on second reading.

Senator Hinely moved that the Senate do now adjourn.  
Which was agreed to.

And the Senate stood adjourned at 5:05 o'clock P. M., until 11:00 o'clock A. M., Monday, June 15, 1931.