

86. All real estate and vessels, all wines and ardent spirits, foreign or domestic, all goods, wares, merchandise and effects imported from any place beyond the Cape of Good Hope, all stocks of banks or other incorporated institutions, State or City loans, goods and effects of deceased persons or insolvent debtors, or property sold under an order or decree of any Court, at the rate of fifty cents on every hundred dollars; and coffee, tea, sugar and molasses, foreign or domestic, at the rate of ten cents on every hundred dollars; except in cases where an auctioneer shall have taken out a special license at the rate of seventy-five dollars per annum to sell at public auction stocks of banks or other incorporated institutions, State or City loans, when and in which event, but not otherwise, no auction duty upon such securities shall be paid by the auctioneer who has taken out such special license.

Auctioneers
may sell.

Special license

95. Any auctioneer paying the license fee and executing the bond prescribed in the last foregoing section may make sales of every description of goods, wares and merchandise of every kind, and real estate, and may exercise all the rights and privileges of a general auctioneer to the extent and amount of the sum prescribed in said sections; and he shall make under oath quarterly returns to the Comptroller showing the full amount of his sales of every kind, distinguishing his sales of goods, wares and merchandise, and personal effects of every kind, from his sales of real estate and houses; but any auctioneer taking out a special license, as provided in Article four, Section eighty-six, of Public Local Laws in regard to auctions in the city of Baltimore, to sell at public auction stocks of banks or other incorporated institutions, State or City loans, shall not be required to make any return of sales of such securities, and if any auctioneer under said license shall sell any amount exceeding the sum named in the last preceding section he shall be subject to all the penalties hereinafter imposed upon auctioneers who shall sell without license.

General
Auctioneer.

Bank-stocks
and city loans.

Sec. 2. *And be it enacted*, That this Act shall take effect from and after its passage.

In force.

Approved March 31, 1870.