

and four, one hundred and five, one hundred and seventeen, one hundred and eighteen, one hundred and nineteen, one hundred and twenty, one hundred and twenty-one, one hundred and twenty-four, one hundred and twenty-seven, one hundred and twenty-eight and one hundred and twenty-nine, of article four of the Code of Public Local Laws, title "Baltimore City," sub-title "Auctions," be and the same are hereby repealed, amended and re-enacted so as to read as follows:

Amended
and re-en-
acted.

SEC. 86. All real estate and vessels, all wines and merchant spirits, foreign and domestic, all goods, wares, merchandise and effects imported from any place beyond the Cape of Good Hope, all stock 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 raw cotton and provisions, coffee, tea, sugar and molasses, foreign and 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 duties upon such securities shall be paid by the auctioneer who has taken out such special license.

Rate of tax
on sales by
auction.

Special
license.

SEC. 87. All other goods, wares, merchandise and effects which are the production of any foreign country, all domestic manufactures, and all goods, wares, merchandise and effects, and property of what kind soever not enumerated above, at the rate of seventy-five cents on every hundred dollars, save and excepting that class of goods known as groceries and dry goods, including carpets, boots and shoes, which shall only be subject to a duty of ten cents on every hundred dollars.

Foreign
goods.

SEC. 95. Any auctioneer paying the license fee, and executing the bond prescribed in the last foregoing section, may make sales of every description