

1896, ch. 143.

202. No extra assessment shall be made, and no extra or special tax shall be levied or collected on any bridge or bridges over streams or any tunnel forming any part of the roadway of any railroad or railroads or turnpike in this State, it being the meaning and intent of this section that any bridge over streams or any tunnel forming a portion of the roadway of any of said railroads or turnpikes shall be valued and assessed at the same rate that any other equal portion of such railroad or turnpike is valued.

1899, ch. 286.

203. All shares of stock in any bank (other than a national bank) incorporated by or located in or doing business in this State shall be valued and assessed for the purpose of State, county and municipal taxation to the owners thereof in the county or city in this State, in which said owners may respectively reside, in the same manner and to all intents and purposes as if the said shares of stock were shares of stock in a national bank located in this State, to the end that at no time shall the shares of stock in any bank incorporated by or located in or doing business in this State (other than a national bank,) or the owner or owners thereof be liable for or subject to any other or greater taxation than the same, or the owner or owners thereof would be if the said shares of stock were shares of stock in a national bank located in this State.

Distilled Spirits.

1892, ch. 704.

204. There shall be levied and collected upon all distilled spirits in this State as personal property the same rate of taxation which is imposed by the laws of the State on other property for State and county purposes.

Ibid.

205. For the purpose of such assessment and collection it is hereby made the duty of each distiller, and of every owner or proprietor of a bonded or other warehouse, in which distilled spirits are stored and of every person or corporation having custody of such spirits, to make report to the State tax commis-