

CHAP. CCCXXXIX.—*An Act to protect Free White Labor against competition with Chinese Coolie Labor, and to discourage the Immigration of the Chinese into the State of California.*

[Approved April 26, 1862.]

The People of the State of California, represented in Senate and Assembly, do enact as follows:

Police tax. SECTION 1. There is hereby levied on each person, male and female, of the Mongolian race, of the age of eighteen years and upwards, residing in this State, except such as shall, under laws now existing, or which may hereafter be enacted, take out licenses to work in the mines, or to prosecute some kind of business, a monthly capitation tax of two dollars and fifty cents, which tax shall be known as the Chinese Police Tax; *provided*, that all Mongolians exclusively engaged in the production and manufacture of the following articles, shall be exempt from the provisions of this Act, viz: sugar, rice, coffee, tea.

Persons
exempted.

Duty of
Controller.

SEC. 2. It shall be the duty of the Controller of State to procure a sufficient number of blank "Police Tax Receipts," which shall be substantially in the following form; these tax receipts shall be numbered consecutively, and a record thereof be made and filed in his office:

CHINESE POLICE TAX.	
No. COUNTY, 18....
This certifies that has this day paid the Tax Collector of County, two dollars and fifty cents, the same being his police tax for the month commencing, and ending, both inclusive.	
....., Controller of State.	
....., Collector.	

Form of
receipt.

Duty of
Controller.

County
Treasurer
and other
county
officers.

SEC. 3. The Controller of State shall, with ink, fill the blank which has been left in the printed form, with the name of the proper county, and shall sign and issue to the Treasurer of each county, from time to time, when required by the Treasurer, a sufficient number of police tax receipts for the use of such county, and take a receipt therefor, and charge the Treasurer with the same. The County Treasurer shall, in a book to be by him kept for the purpose, keep an account of all Chinese police tax receipts received by him, and shall, from time to time, deliver them to the County Auditor, taking his receipt therefor. And the Auditor shall, on the first Monday in each month, write the name of the month in all police tax receipts issued by him for that month, and shall deliver to the Tax Collector of his county a sufficient number of said tax receipts for the use of his county for that month; *provided*, that in counties where

there are Township or District Collectors, said tax receipts shall be delivered to such Collectors, who shall discharge the duties imposed in this Act, in their respective townships or districts.

SEC. 4. The Collector shall collect the Chinese police tax, provided for in this Act, from all persons liable to pay the same, and may seize the personal property of any such person refusing to pay such tax, and sell the same at public auction, by giving notice by proclamation one hour previous to such sale; and shall deliver the property, together with a bill of sale thereof, to the person agreeing to pay, and paying, the highest therefor, which delivery and bill of sale shall transfer to such person a good and sufficient title to the property. And after deducting the tax and necessary expenses incurred by reason of such refusal, seizure, and sale of property, the Collector shall return the surplus of the proceeds of the sale, if any, to the person whose property was sold; *provided*, that should any person, liable to pay the tax imposed in this Act, in any county in this State, escape into any other county, with the intention to evade the payment of such tax, then, and in that event, it shall be lawful for the Collector to pursue such person, and enforce the payment of such tax in the same manner as if no such escape had been made. And the Collector, when he shall collect Chinese police taxes, as provided for in this section, shall deliver to each of the persons paying such taxes a police tax receipt, with the blanks properly filled; *provided*, further, that any Mongolian, or Mongolians, may pay the above named tax to the County Treasurer, who is hereby authorized to receipt for the same in the same manner as the Collector. And any Mongolian, so paying said tax to the Treasurer of the county, if paid monthly, shall be entitled to a reduction of twenty per cent. on said tax. And if paid in advance for the year next ensuing, such Mongolian, or Mongolians, shall be entitled to a reduction of thirty-three and one third per cent. on said tax. But in all cases where the County Treasurer receipts for said tax yearly in advance, he shall do it by issuing receipts for each month separately; and any Mongolian who shall exhibit a County Treasurer's receipt, as above provided, to the Collector, shall be exempted from the payment of said tax to the Collector for the month for which said receipt was given.

SEC. 5. Any person charged with the collection of Chinese police taxes, who shall give any receipt other than the one prescribed in this Act, or receive money for such taxes without giving the necessary receipt therefor, or who shall insert more than one name in any one receipt, shall be guilty of a felony, and, upon conviction thereof, shall be fined in a sum not exceeding one thousand dollars, and be imprisoned in the State Prison for a period not exceeding one year.

SEC. 6. Any Tax Collector who shall sell, or cause to be sold, any police tax receipt, with the date of the sale left blank, or which shall not be dated and signed, and blanks filled with ink, by the Controller, Auditor, and Tax Collector, and any person who shall make any alteration, or cause the same to be made, in any police tax receipt, shall be deemed guilty of a felony, and, on conviction thereof, shall be fined in a sum not exceeding

Collection of tax.

Person escaping to another county.

Tax may be paid in advance. Reduction.

Persons violating Act.

Penalty.

Same.

one thousand dollars, and imprisoned in the State Prison for a period not exceeding two years; and the police tax receipt so sold, with blank date, or which shall not be signed and dated, and blanks filled with ink, as aforesaid, or which shall have been altered, shall be received in evidence in any Court of competent jurisdiction.

Persons hiring foreigners liable for tax.

SEC. 7. Any person or company who shall hire persons liable to pay the Chinese police tax, shall be held responsible for the payment of the tax due from each person so hired; and no employer shall be released from this liability on the ground that the employé is indebted to him, (the employer;) and the Collector may proceed against any such employer in the same manner as he might against the original party owing the taxes. The Collector shall have power to require any person or company believed to be indebted to, or to have any money, gold dust, or property of any kind, belonging to any person liable for police taxes, or in which such person is interested, in his or their possession, or under his or their control, to answer, under oath, as to such indebtedness, or the possession of such money, gold dust, or other property. In case a party is indebted, or has possession or control of any moneys, gold dust, or other property, as aforesaid, of such person liable for police taxes, he may collect from such party the amount of such taxes, and may require the delivery of such money, gold dust, or other property, as aforesaid; and in all cases the receipt of the Collector to said party shall be a complete bar to any demand made against said party, or his legal representatives, for the amounts of money, gold dust, or property, embraced therein.

Powers of Collectors.

Fees of Collectors.

SEC. 8. The Collector shall receive for his service, in collecting police taxes, twenty per cent. of all moneys which he shall collect from persons owing such taxes. And of the residue, after deducting the per centage of the Collector, forty per cent. shall be paid into the County Treasury, for the use of the State, forty per cent. into the general County Fund, for the use of the county, and the remaining twenty per cent. into the School Fund, for the benefit of schools within the county; *provided*, that in counties where the Tax Collector receives a specific salary, he shall not be required to pay the per centage allowed for collecting the police tax into the County Treasury, but shall be allowed to retain the same for his own use and benefit; *provided*, that where he shall collect the police tax by Deputy, the per centage shall go to the Deputy.

Proviso.

Tax receipts issuance of.

SEC. 9. All tax receipts required by this Act shall be issued from the Controller of State's office, and shall be numbered consecutively, commencing with number one, on the first Monday of May, eighteen hundred and sixty-two, and running to the second Monday of November, eighteen hundred and sixty-two; and they shall commence with number one, on the second Monday of November in the year one thousand eight hundred and sixty-two, and on the second Monday of November in each year thereafter, and all such tax receipts shall be signed by the Controller of State, or by a Deputy.

Numbers.

Duties of officers.

SEC. 10. It is hereby made the duty of the various officers charged with the execution of the provisions of this Act, to carry out said provisions by themselves or Deputies; and for

the faithful performance of their duties in the premises, they shall be liable on their official bonds, respectively. The Treasurers of the respective counties shall make their statements and settlements under this Act with the Controller of State, at the same times and in the same manner they make their settlements under the general Revenue Act.

SEC. 11. This Act shall take effect and be in force from and after the first day of May, next ensuing.

CHAP. CCCXL.—*An Act amendatory of an Act entitled an Act relative to the issuance of Certificates to Exempt Firemen within the State, approved May twentieth, eighteen hundred and sixty-one.*

[Approved April 26, 1862.]

The People of the State of California, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section first of an Act amendatory of an Act entitled an Act relative to the issuance of Certificates to Exempt Firemen within the State, approved May twentieth, eighteen hundred and sixty-one, is hereby amended so as to read as follows:

Section 1. Any member of any fire company, belonging to any regular organized fire department within this State, who shall have served in any one or more companies of any such regular organized fire department or departments within this State, for the period of five years, and shall produce a certificate or certificates showing the same, signed by the Chief Engineer of the department to which he belongs, or may have belonged, shall be entitled to receive a certificate as an exempt fireman; which said certificate shall be issued by the County Clerk of the county in which he may reside, with the county seal attached thereto, upon the payment to said officer of the sum of one dollar, which said sum shall be paid by said Clerk to the Treasurer of said county, and be placed by him in the Common School Fund of said county.

County Clerks to issue exempt certificates.

SEC. 2. This Act shall not apply to the City and County of San Francisco, nor to the firemen therein. All persons, to whom such certificates as exempt firemen shall hereafter issue, shall, from the date thereof, be exempt from all jury duty within this State. All Acts, and parts of Acts, in conflict with this Act, are hereby repealed.

San Francisco County excepted.

SEC. 3. This Act shall take effect and be in force from and after its passage.