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**TENNESSEE
ATTORNEY GENERAL'S OPINIONS
1872-1902**

RECORD GROUP 109

Processed by:

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SCOPE AND CONTENT NOTE

This record group consists of correspondence between the State Attorney General and the Comptroller of the Treasury. The subject matter of this correspondence is primarily decisions regarding tax liability, various fees charged by county officials, salaries and warrants to pay for services rendered.

The correspondence is arranged chronologically and wherever possible, grouped according to subject matter. It is therefore possible that correspondence on one subject might cover several days or weeks within one year.

CONTAINER LIST

Box 1

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|---|---------------|
| 1. Claims for boarding escaped prisoners | 22 May 1872 |
| 2. Charges for court costs | 15 Dec. 1875 |
| 3. Taxes, collecting from bankrupt individuals | 19 May 1876 |
| Fees, lots coupled together | 2 Aug. 1876 |
| 4. Physicians for jails; Franklin Co. dog tax | 26 April 1877 |
| 5. Peddlers of patent right; warrants for costs | 13 May 1879 |
| Sample sales to consumers | 3 June 1879 |
| Revenue, Hickman Co.; Humboldt costs | 13 Aug. 1879 |
| Revenue cases, bill costs | 5 Sept. 1879 |
| Compensation for Baxter reports; back taxes | 10 Sept. 1879 |
| 6. Transferal of saloon and business license | 26 March 1880 |
| 7. Tax exemptions, merchants | 7 April 1881 |
| Back taxes, St. Louis & Southwestern Railroad | 8 April 1881 |
| Revenue law, liquor license (1870, Ch. 57) | 5 May 1881 |
| Revenue law, tax on distillers of whiskey | 12 May 1881 |
| Taxes, merchants, sewing machine sales | 16 May 1881 |
| Revenue law, patent medicine | 16 May 1881 |
| Revenue law, wholesale liquor dealers | 20 May 1881 |
| Damages on suits on Merchant's Bonds | 1 June 1881 |
| Tax, merchants, sewing machine sales | 11 July 1881 |
| Tax, railroad of Soddy Coal Co. | 16 July 1881 |
| Privilege tax, livestock, and assessment law 1881 | 2 Aug. 1881 |
| Taxes, boarding houses | 2 Aug. 1881 |
| License, whiskey dealer, liquor-by-the-drink | 4 Aug. 1881 |
| License, merchants, pro-rating | 4 Aug. 1881 |
| License, privilege | 4 Aug. 1881 |
| Privilege tax, Western Union Telegraph Co. | 5 Aug. 1881 |
| Bond, county trustee | 6 Aug. 1881 |
| Fees, criminal cases, code 4542, sub-sec. 8 | 10 Aug. 1881 |
| Bond, merchant's, distribution among partners | 27 Aug. 1881 |
| Privilege tax, express companies, Memphis RR | 27 Aug. 1881 |
| Travel expenses, assessor's, Act of 1875 | 30 Aug. 1881 |
| Sales tax, butcher's, farmers selling beef | 30 Aug. 1881 |
| Salaries, judges | 22 Sept. 1881 |
| Fees, jurors; "bucket shops" | 24 Sept. 1881 |
| Tax, sales of sewing machines | 5 Oct. 1881 |
| Fees, sheriff's, special summons | 8 Oct. 1881 |
| Taxes, goods sold to non-residents | 9 Dec. 1881 |

8. Assessment law, horse wagon peddlers	9 Jan. 1882
Merchant's, tax, druggist selling bitters	9 Jan. 1882
Tax, register's receipt on land sales	9 Jan. 1882
Tax, L&N Railroad in Stewart Co.	9 Jan. 1882
Salary of Commissioner of Agriculture	21 Jan. 1882
Taxes on billiard tables & ten-pin alleys	31 Jan. 1882
Sale of goods by assignment, merchant's tax	8 Feb. 1882
Merchant's privilege tax and increase	10 Feb. 1882
Act of 1881, Sec. 21, privilege license bond	16 Feb. 1882
Reporting fines in criminal cases	1 May 1882
Repeal of charter, effect on liquor license	14 March 1882
Merchant's license, sale of lightning rods	4 April 1882
Tax on deed transfer	27 April 1882
Tax on banks	4 May 1882
Bond of Clerk & Master, Macon Co.	22 May 1882
Tax, mortgage, land sale	22 May 1882
License, selling patent rights	24 May 1882
Fees, sheriff's	24 May 1882
Sale of liquor by druggists	3 June 1882
Banks dealing in county warrants	10 July 1882
License for sewing machine sellers	19 Aug. 1882
Farmer operating as butcher	22 Sept. 1882
Merchant's taxes, state portion	25 Sept. 1882
Business taxes, state portion	26 Sept. 1882
Trustees' percentage of fees, land sales	16 Oct. 1882
Local taxes on railroads, to whom paid	22 Nov. 1882
Payment for conveying prisoner to State Pen.	23 Dec. 1882
9. Release of sureties/1876 judgment	9 Jan. 1883
Tender of new issue, settlement of suit	29 Jan. 1883
Liquor license for steamboats	21 April 1883
Tax liable to druggist who sells whiskey	22 July 1883
County licenses for steamboats selling whiskey	22 July 1883
Privilege tax on real agents	10 Aug. 1883
State's liability for costs, cases of conviction	14 Sept. 1883
Clerk's fee for final judgment: "ex nulla bona"	14 Sept. 1883
Privilege tax, liquor manufacturers	6 Nov. 1883
10. State acquisition of land	3 Jan. 1884
Tax collected on liquor stocks	3 April 1884
Selling property to pay taxes	17 April 1884
Bill of costs, federal courts, state obligation	25 May 1884
Liability of State, Court Costs	17 June 1884
Attorney General's fees	9 Sept. 1884

11. Tax on livestock as property	8 April 1885
U.S. court costs not paid by State	30 April 1885
Warrant to pay salaries of judges & chancellors	30 April 1885
Bill of cost, Larkin case, Hawkins Co.	8 Oct. 1885
Suits against delinquent officers	6 Nov. 1885
12. Privilege tax, ferry boats	9 June 1886
13. Tax collection, L.U. Railroad; state banks	1 Feb. 1887
State vs. J.R. Inman, payment of costs	7 April 1887
Privilege tax, coal oil dealers	28 April 1887
Privilege tax, real estate license	30 Sept 1887
Pay for Knoxville police, special duties	30 Oct.1887
14. Warrant to pay salary of mine inspector	12 Dec. 1888
15. Thorton claim, Jefferson Co.	29 March 1889
Pensioners; taxes on corporations	6 April 1889
Privilege tax, steam laundries; K&O Railroad	22 May 1889
John J. Eaves pension requests	24 May 1889
tax on hacks (cabs); express companies	27 May 1889
K&O Railroad; Nashville Water Works	6 July 1889
16. Privilege tax, steam laundries	1 Aug. 1892
17. Appropriation, Department of Agriculture	17 March 1893
Jailor's fees, Act of 1881, Ch. 105	18 April 1893
Patient expenditure, hospitals for the insane	3 May 1893
Clerical help, Adjutant General's Office	8 May 1893
Capitol expenses (sic), amount allowed	5 June 1893
State's failure to pay Grand Jury Fees	6 June 1893
Qualifications & bond, back-tax attorney	10 June 1893
Lessees supplying guards for prison	26 Sept. 1893
Statutes, contract with Supt. Charles	31 Oct. 1893
Limit on Capitol expenses, repairs	7 Nov. 1893
Issuance of warrants, Board of Railway Sup.	6 Dec. 1893
County clerks, collection of fees	12 Dec. 1893
18. Tax on livery services	19 Feb. 1894
Appropriations, insane asylums	3 March 1894
Payment of costs adjudged against the state	3 March 1894
Back taxes, Tennessee Coal, Iron & Railroad	30 March 1894
Compensation, state board of health	17 May 1894
Privilege tax dispute, Mobile & Ohio RR	20 June 1894
Maturation and value, state bonds	21 June 1894
Abuse of power, State Board of Equalization	15 July 1894
Travel expenses, persons subpoenaed	29 Sept. 1894
Recovery of privilege taxes, clerk neglect	16 Nov. 1894
Bill of costs, case adjudged against state	17 Nov. 1894
Taxes, owed by liquor dealer	17 Dec. 1894

19. Collecting taxes, oil mill	22 Jan. 1895
Inheritance tax, legatees of Samuel Keihler	8 Feb. 1895
Liability of Davidson Co., imprisonments	9 Feb. 1895
Collection of delinquent taxes, duties	19 Feb. 1895
Inheritance tax, estate of James Patterson	24 April 1895
Payment of costs, witnesses attending trial	16 May 1895
Liability for state taxes, felony cases	1 June 1895
Privileges enumerated, taxed or omitted in law	9 July 1895
Tax on sales of railroad property	26 Sept. 1895
Liability for costs, felony cases	30 Oct. 1895
Liability for costs, felony cases	6 Nov. 1895
County liability, felony cases	21 Nov. 1895
County liability, imprisonment costs	22 Nov. 1895
Trustee's share, school tax money	26 Nov. 1895
20. Collecting taxes, transfer of real estate	8 Jan. 1896
Source of payment, barn at state prison farm	13 Jan. 1896
Tax on auction and commission merchants	31 Jan. 1896
Time limits, sale of property for taxes	13 Feb. 1896
Merchant's commission	15 Feb. 1896
Repayment of inheritance taxes mistakenly paid	25 Feb. 1896
Inheritance tax, Bailey vs. Draine	13 June 1896
Overdrawn criminal prosecution account	13 June 1896
Warrants to pay Board of Charities	11 July 1896
Commission allowed to trustees	27 July 1896
Power of trustees to appoint deputies	3 Aug. 1896
Appropriation act, penitentiary construction	19 Nov. 1896
21. Privilege tax, banks, Ch. 4, Acts 1895	3 Feb. 1897
HB 93, act to pay for criminal prosecutions	13 Feb. 1897
Exemption, Lebanon Turnpike privilege tax	9 March 1897
Warrants, Tennessee School for the Blind	26 March 1897
Creation of Office, Assistant District Attorney	3 May 1897
Payment of warrants, Andrew J. Harris	2 Aug. 1897
Percentage of merchant's tax to county	2 Aug. 1897
Duty of tax assessor to report improvements	2 Aug. 1897
Reimbursement of Comptroller from public funds	4 Aug. 1897
Expenses, persons appearing before Railroad Com.	24 Sept. 1897
Dispute, expenses payments to Dr. M. Campbell	19 Oct. 1897
Computation of trustees' commissions	5 Nov. 1897
Exhaustion of funds, postage and telegraph	11 Nov. 1897
Redemption of lands, duties of trustee & clerk	12 Nov. 1897
22. Accepting back taxes, Southern Railway Co.	12 Jan. 1898
Agreement to pay \$1000 to Mr. Weil	25 July 1898
Receipts to railroads for taxes	25 July 1898

23. Special term of court, Whitehead case	31 March 1899
Patient quota, Middle TN Insane Asylum	9 May 1899
Brokerage tax, liability of state banks	2 June 1899
Salary, assistant D.A. for Knox Co.	2 June 1899
Compensation for livestock commission	9 June 1899
Tax liability, lawyers issuing abstracts	19 June 1899
Sale of land, Acts of 1898 & 1899	19 June 1899
Per annum support, Confederate Soldiers' Home	20 June 1899
Powers, Boards of Equalization	24 June 1899
Liability for privilege tax, lumber dealers	30 June 1899
Liability for privilege tax, real estate	1 Aug. 1899
Liability for brewer's tax	1 Aug. 1899
Liability for privilege tax, automobile	1 Aug. 1899
Liability for privilege tax, lumber dealers	3 Aug. 1899
Revenue agent commissions, Act 1899, Ch. 435	9 Aug. 1899
Liability for privilege tax, lumber dealers	12 Aug. 1899
Salaries of judges and district attorneys	17 Aug. 1899
Forcing county clerk to issue liquor license	28 Aug. 1899
Court costs, litigation tax	5 Sept. 1899
Authorization, issuance of tippler's license	18 Sept. 1899
Inheritance tax, Shelton vs. Nashville Trust	18 Sept. 1899
State liability, criminal trial costs	20 Sept. 1899
Payment of back taxes, personal property tax	21 Sept. 1899
Obligations of the back-tax attorney	18 Oct. 1899
Tax, Cotton Factors, agents in other counties	3 Nov. 1899
Tax assessments, estates of the deceased	1 Nov. 1899
24. Dispute, No. of gallons in a barrel of oil	9 Feb. 1900
TN tax liability, property in interstate commerce	20 Feb. 1900
Assessing tax on bank stock	5 April 1900
Liability for costs, State vs. Hackworth	10 April 1900
Salaries, Board of Health	13 April 1900
Liability for inheritance tax	4 May 1900
Tax assessment of bank stock	21 July 1900
County clerks fees, entering records	26 July 1900
Legality of disbursements, W. TN Insane Hosp.	17 Dec. 1900
25. Privilege tax, law firms writing abstracts	3 June 1901
Appointing back-tax attorney, Shelby Co.	22 June 1901
Procedures for collecting back taxes	24 Oct. 1901
26. Authority of County Court Clerk, liquor license	16 June 1902
Successful party in lawsuit liable for tax	24 June 1902
27. County trustee tax collection procedure	undated
Tax liability, butchers	undated
Business tax, liquor dealers; merchants	undated
School fund, distribution of funds	undated