AN ACT

TO PROTECT FREE WHITE LABOR AGAINST COMPETITION WITH CHINESE COOLIE LABOR, AND TO DISCOURAGE THE IMMIGRATION OF THE CHINESE INTO THIS TERRITORY.

SECTION 1. A quarterly tax of six dollars levied upon Chinese.
" 2. Territorial auditor to provide blank receipts.
Form of Chinese police tax receipts.
" 3. Duties of Territorial auditor in regard to said tax.
Duties of county treasurers and sheriffs.
" 4. Sheriff may distrain property.
Sale of property to enforce said tax.
Surplus to be returned to party distrained.
Sheriff to deliver receipt properly filled.
" 5. Penalty for collector violating provisions of this act.
" 6. Penalty for selling blank police tax receipts.
" 7. Persons employing Chinese, liable for tax.
Persons having property of Chinamen may be compelled to answer under oath.
Persons advancing taxes out of property, released, &c.
" 8. Commissions payable to collector.
Fifty per cent. net proceeds payable to Territory.
Fifty per cent. net proceeds payable to county.
" 9. Tax receipts when to be issued by auditor.
Fiscal year to commence March, 1864.
Taxes payable every third month thereafter.
" 10. Duties of county officers under this act.
Penalty for neglect.
Tax in Whatcom county to be ten dollars per quarter.
" 11. Special provision as to Spokane, now Stevens county.
" 12. Act to take effect from March 1, 1864.

SECTION 1. *Be it enacted by the Legislative Assembly of the Territory of Washington*, That 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 Territory, a quarterly capitation tax of six dollars, which tax shall be known as the Chinese police tax.

SEC. 2. It shall be the duty of the Territorial auditor 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, six dollars, the same being his police tax for the quarter commencing ——, and ending —— 18 .

———,
Territorial Auditor.

Sheriff and Collector of ——— *County.*

SEC. 3. The Territorial auditor 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 said treasurer, a sufficient number of police tax receipts for the use of such county, and take a receipt and charge the county treasurer with the same. The county treasurer shall, in a book to be by him kept for that purpose, keep an account of all Chinese police tax receipts received by him, and shall, from time to time deliver them to the sheriff of the county, who shall be collector of the Chines police tax, taking his receipt therefor. And the said county treasurer shall, on the first Monday of every third month, write the names of the three months in all police tax receipts issued by him for that quarter, and shall deliver to the sheriff of his county a sufficient number of said tax receipts for the use of his county for that quarter.

SEC. 4. The sheriff 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 two hours 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 sheriff shall return the surplus of the proceeds of the sale, if any, to the person whose property was sold. And the sheriff, 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.

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 deemed guilty of a misdemeanor, and upon indictment and conviction thereof, shall be fined in a sum not exceeding one thousand dollars, and be imprisoned in the county jail for a period not exceeding one year.

SEC. 6. Any sheriff acting as 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 said Territorial auditor, 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 misdemeanor, and on conviction thereof, shall be fined in any sum not exceeding one thousand dollars, and imprisoned in the county jail for a period not exceeding one year; 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.

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 employee is indebted to him, and the collector may proceed against any such employer in the same manner as he might against the original party from whom said taxes were due. 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.

SEC. 8. The collector shall receive twenty-five per cent. for his services in collecting police taxes; and of the residue, after deducting the percentage of the collector, fifty per cent. shall be paid into the Territorial treasury, and fifty per cent. into the general county fund for the use of the county.

SEC. 9. All tax receipts required by this act shall be issued from the Territorial auditor's office, and shall be numbered consecutively, commencing with number one, on the first Monday of March, eighteen hundred and sixty-four; and they shall commence on the first Monday of every third month thereafter, and all such tax receipts shall be signed by the county treasurer of the several counties, or by a deputy.

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 treasurer of the Territory, as in the cases of other Territorial taxes: *Provided further*, That in Whatcom county this tax shall be ten dollars per quarter.

SEC. 11. In the collection of the Chinese police tax, the sheriff, or his deputy, of Spokane county, shall collect this tax on all Chinese in Stevens county, until such time as the said county of Stevens is lawfully organized.

SEC. 12. This act to take effect and be in force from and after the first day of March, 1864.

Passed January 23, 1864.

C. CROSBY,
Speaker of the House of Representatives.
O. B. McFADDEN,
President of the Council.