

HOUSE No. 52.

Commonwealth of Massachusetts.

STATISTICS

SUBMITTED BY THE COMMITTEE ON ELECTION LAWS

In connection with their report, inexpedient to legislate, on so much of the Governor's Address as relates to the assessment of the poll-tax.

STATES HAVING POLL-TAXES.

ALABAMA. (Constitution.) Annual poll-tax may (to) be assessed of \$1.50 for school fund.

(Revised Statutes.) Every male inhabitant, not permanently disabled, and over 21 years and under 45 years, to pay \$1.50 for poll-tax, to be applied to public school fund.

ARKANSAS. (Constitution.) The General Assembly shall provide for superintendent of common schools by annual per capita tax of \$1 on every male inhabitant over 21 years.

(Revised Statutes.) One dollar per capita shall be paid by every male inhabitant over 21 years, for school purposes.

- CALIFORNIA. (Constitution, 1879.) The legislature shall provide for an annual poll-tax of not less than \$2 on every male over 21 and under 60 years, except paupers, idiots and insane persons, for a school fund.
- COLORADO. (Revised Statutes.) A poll-tax shall be collected from every able-bodied male inhabitant over 21 and under 50 years, whether citizen of the United States or alien.
- (Laws, 1879.) Assess annual poll-tax of 50 cents on each male inhabitant above 21 years (except members of National Guard), for a military fund.
- CONNECTICUT. (Revised Statutes, 1875.) Every male person between 21 and 70 years shall pay a poll-tax of \$1, and no more, for town or State taxes. Polls also set in list for \$1 in assessing school district taxes.
- FLORIDA. (Constitution.) The legislature may levy a specific capitation tax and tax on licenses. But the capitation tax shall not exceed \$1 per annum for all purposes.
- GEORGIA. (Constitution, 1877.) There shall be no poll-tax except for educational purposes, and not to exceed \$1 annually upon each poll.
- Electors must have paid all taxes required except those for the year of election.
- (State law, 1882.) Every person between 21 and 60 years (except blind) must pay \$1. No other capitation tax except street tax to be assessed.
- IOWA. Establishes a poll-tax of 50 cents for county revenue.
- LOUISIANA. (Constitution, 1879.) The General Assembly shall levy an annual poll-tax for maintenance of public schools upon every male inhabitant over 21 years, -- never less than \$1 nor more than \$1.50 per capita.
- MAINE. (Statute.) A poll-tax shall be assessed on every male inhabitant, whether citizen or alien. All poll-tax for town, county, and State purposes (except road tax), shall not exceed \$3.

MASSACHUSETTS. A poll-tax on every male inhabitant above 20, whether citizen or alien, and upon females who volunteer to be assessed. (In this case not more than 50 cents.)

The State and county poll-tax must not exceed \$1 each.

The Constitution and Statutes imply that the poll-tax must be paid as a requisite to voting. (Chap. 6, sect. 10, Pub. Stat.; art. 3, Amend. to Cons.)

MISSISSIPPI. (Constitution.) The legislature may levy a poll-tax not to exceed \$2 a head, in aid of the school fund.

(Statute, 1880.) Require a poll-tax of \$1 on every male inhabitant over 21 and under 55 years, in aid of the school fund.

NEBRASKA. (Statute, 1879.) Every male inhabitant over 21 and under 50 years, except paupers, idiots, and insane, shall pay a labor-tax of \$3, in cash or labor; but if paying poll-tax in city or village, then shall not pay this tax.

NEVADA. (Constitution.) The legislature shall provide for the payment of annual poll-tax, not less than \$2 nor more than \$4, from each male *resident* between 21 and 60 years, and *may*, "in its discretion, make such payment a condition to right of voting."

No statute requiring such a condition.

NEW HAMPSHIRE. (Statute.) All male polls from 21 to 70 years are liable to be taxed except paupers and insane persons.

Non-payment does not disqualify voters. (See p. 97, Revised Statutes, N. H.)

NEW JERSEY. (Statute.) A poll-tax not exceeding \$1 assessed on every male inhabitant of 21 years or over.

NORTH CAROLINA. (Constitution.) A capitation tax on every male between 21 and 50 years (the State and county tax not to exceed \$2 per head) to be applied to educating and supporting the poor.

(Statute, 1881.) Imposes on each male between 21 and 50, except poor and infirm, annual capitation tax, 84 cents, for education and support of the poor.

OREGON. (Statutes.) Provides for a poll-tax upon every white male inhabitant between 21 and 50 years (except active firemen); also two days' work for road tax.

SOUTH CAROLINA. (Constitution.) The General Assembly may provide annually for a poll-tax not to exceed \$1 on each poll, to be applied exclusively to the school fund.

(Statute, 1882.) Lays a capitation tax of \$1 on every male between 21 and 50 years, except those incapable of earning support. Failure to pay is a misdemeanor punishable by fine not exceeding \$10, or imprisonment for 30 days.

TENNESSEE. (Constitution.) All male citizens between 21 and 50 (except such as are exempt on account of age or other infirmity), shall be liable to poll-tax not less than 50 cents, nor more than \$1 per annum, to be devoted to educational purposes.

Disqualified from voting unless poll-tax is paid.

(Statute.) Every male inhabitant between 21 and 50 (unless deaf, dumb, or blind) shall pay a poll-tax not to exceed \$2, to go to the school fund. Certificate of killing a *wild-cat* may be received in payment.

TEXAS. (Constitution.) The legislature may impose a poll-tax.

(Statute, 1881.) " Shall collect from every male person between 21 and 60 years (except Indians not taxed, insane, blind, deaf and dumb, and those who have lost, by amputation, one hand or one foot) an annual poll-tax of \$2. One dollar for schools and \$1 for general revenue. In addition, counties may levy an amount equal to half state tax, and cities may levy a poll-tax of \$1.

VERMONT. (Statute.) Every male inhabitant over 21 and under 70 years assessed \$2 each year, except poor

and disabled. “ *But such exemption shall NOT deprive the person of the right to VOTE in town meeting.*”

VIRGINIA. (Constitution.) The General Assembly may levy a tax, not exceeding \$1 per annum, on every male citizen 21 years or over, in aid of public free schools.

This capitation tax must be paid prior to voting. (Statutes, 1882.) Chap. 79 set aside the proceeds of the capitation tax for a literary fund. But by 107,303 to 66,171 votes, the clause creating a poll-tax qualification was stricken from the Constitution.

WEST VIRGINIA. (Constitution.) An annual capitation tax of \$1 upon each male, 21 years old or more, for free schools. (Persons afflicted with bodily infirmity exempted.)

(Statute.) Every male inhabitant, white or black, who has attained 21 years, \$1.

WISCONSIN. (Statutes.) Provides for a poll-tax of \$1.50 on every male over 21 and under 50 years, for *highways*.

STATES HAVING NO POLL-TAX.

1. DELAWARE. Has no poll-tax, but disqualifies on non-payment of county tax.
2. ILLINOIS.
3. INDIANA.
4. KANSAS. Has no poll-tax, but permits cities of the 2d and 3d class to impose \$1 tax upon all persons between the ages of 21 and 50.
5. KENTUCKY.
6. MARYLAND. (Constitution.) Says the “levying of taxes by the poll is grievous and oppressive and ought to be prohibited.”
7. MICHIGAN.
8. MINNESOTA.
9. MISSOURI.
10. NEW YORK.

11. OHIO. (Constitution.) "The levying of taxes by the poll is grievous and oppressive; therefore the General Assembly shall never levy a poll-tax for State or county purposes."
12. PENNSYLVANIA. Has no poll-tax, but disqualifies on non-payment of county tax.
(Constitution.) Elector must have paid within 2 years a State or county tax, assessed at least 2 months and paid 1 month before election. County tax upon occupations and all single freemen over 21 who shall not follow any occupation or calling.
13. RHODE ISLAND. — No poll-tax, but every elector must pay \$1 registration tax. Property qualification, Constitution, article 2, sects. 1 and 2.

Number of States requiring payment of poll-tax as prerequisite for voting, 2	} Georgia. Tennessee.
Number of States requiring payment of State or county tax as prerequisite for voting, 3	
Number of States requiring a payment of a registration tax, 1	Rhode Island.
The number of States levying a poll-tax is	25
The number of States not levying a poll-tax is	13

CLASSIFICATION OF POLL-TAX.

	States.
Poll-tax for school purposes,	9
“ “ highway purposes,	2
“ “ military fund,	1
“ “ general fund,	11
“ divided between general fund and school fund,	2

