

THURSDAY MORNING, MARCH 15, 1866.

GENERAL ASSEMBLY OF LOUISIANA.

WEDNESDAY, MARCH 14, 1866.

Senate

Parliament to adjournment yesterday, the Senate met at noon to-day, Lieutenant Governor Voorhies, presiding.

On the roll being called 32 members responded. Prayer was offered by the Rev. Father Jeremiah Moynihan.

The journal of yesterday's proceedings was read and approved.

The following Senators were present during the proceedings:

Messrs. Anderson, Armstrong, Barrow, Bell, Brodie, Burtch, Campbell, Coo, Colson, Divigues, Ellis, Fellows, Fouts, Gibson, Gordon, Hough, Kavanagh, Kenner, Lapsyre, Lott, Mohan, Munday, Nelson, Newton of Jackson, Newton of Morehouse, Palfrey, Poché, Porecell, Scruggs, Taylor, Welch and Wilcox.

A communication from the House of Representatives was received through Mr. Halley, Assistant Clerk. It related to the act relative to witnesses before grand juries, and the signature of the President to the act to establish a police board in Opelousas. It announced that the Speaker had signed the act to provide for an additional justice of the peace ward for the parish of St. Mary, and the bill for the relief of W. T. Hall, &c.

Mr. Bradford, from the Committee on Enrollments, reported as correctly enrolled the bill for the relief of W. T. Hall.

Mr. Kenner, from the Committee on Finance, presented a favorable report on the act making appropriations for the general expenses of the State for the year 1866, with amendments.

On motion of the Senator the bill was immediately taken up, carried through its various stages, amended and passed.

Mr. Burtch, from the Committee on the Judiciary, presented a report, with substitute, on the resolution in reference to making eight hours a day's labor under the Constitution; stating the committee found no questions of law involved, and recommended the reference of the resolution to the Committee on Commerce.

Mr. Taylor, from the Committee on Commerce, Agriculture, Manufactures, &c., presented a report, with a bill, in conformity with a memorial referred to the committee. We could not catch the subject of the report.

Mr. Munday presented a report from the Committee on Finance, with a substitute for the bill to encourage medical education, making an appropriation to the School of Medicine, and moved a suspension of the rules to take the bill.

Mr. Mohan opposed the measure. The Senate refused to make appropriations to educate the poor, and he would not vote appropriations to educate the rich.

Mr. Poché said he had carefully examined the question of free schools and superintendent of public education, and he was of the opinion that a great mistake had been made. If the question of a great mistake was involved, he would not vote appropriations to educate the poor, and he would not vote appropriations to educate the rich.

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branch of privilege, a publication ordered to be made for the purpose of attracting public attention to members individually.

The Chair answered that it was now too late to raise that question. The resolution had been adopted.

Mr. Covillein appealed from the decision of the Chair.

The decision was sustained.

Mr. Walker, from the Finance, reported a revenue bill, also as follows:

On bill for relief of State tax collectors, favorably.

On bill for assessment of taxes in New Orleans, favorably.

Mr. Rogenberg, from the Committee on Education, reported favorably on the bill providing for the use of Spencer's English grammar in the public schools of the State.

Mr. McConeil, from the special committee, to whom was referred the bill providing for the election of a judicial printer for the parish of Orleans, and fixing his compensation, reported the bill back with an amendment, and the subject was made an order of the day for to-morrow.

The amendment is that the journal in which the advertising appears shall contain no political matter, original or selected.

Mr. Tucker, from the special committee appointed to select from the calendar bills which shall be considered by preference, reported a series of bills, by numbers, and the clerk was instructed to take the numbers and make a list by titles.

Mr. Bailey, in behalf of the city delegation, reported back, without recommendation, Mr. Peterson's bill providing two sheriffs for the parish of Orleans.

Mr. McConeil introduced a bill providing that the excess of revenue over \$10,000 per annum, appropriated to the Charity Hospital, from lottery houses, shall be set aside as a fund for the relief of disabled Louisiana soldiers. The rules were suspended and the bill passed and sent to the Senate.

Mr. Walker introduced a bill, which was referred to the Committee on Education, to abolish the office of school director in the rural parishes, and to regulate public education throughout the State.

A message was received from the Governor, announcing his approval of the following bills:

1. For the relief of A. B. Halley.

2. Relative to judicial advertisements.

3. To authorize the common council of New Orleans to divide that city into urban and rural parts, for distributions in taxation.

4. To amend the act of March 23, 1865, relative to the courts in Orleans.

5. To incorporate the town of Tangipahoa, in the parish of St. Helena.

6. To organize the supreme court and fix the terms thereof.

7. To authorize Mrs. Louisa Bourgeois, wife of Thomas Tupino to sell a portion of her dotal property.

8. For the relief of purchasers of the sixteenth section in Louisiana.

9. Instructing the attorney general to take the responsibility of the law granting to a company the privilege of constructing a steamboat canal from Vermilion Bay to Sabine river, and donating to the company a great area of swamp lands.

10. To regulate the commissions of State tax collectors in certain cases.

11. To provide for the election of a justice of the peace in the town of Monroe, and define his duties.

On motion of Mr. Anderson, of Madison, the Senate bill to establish an internal improvement district was made the order of the day for the evening session of to-day.

The order of the day coming up, which was the bill providing for the liquidation of certain banks, on motion of Mr. Walker the rules were suspended, and the consideration of that measure was deferred.

Mr. Hozok took up the bill reported by the Finance Committee providing a revenue for the State by issuing stamps to be affixed upon legal documents and business papers. The bill had been recommitted to amend the penalty of nullity, which was thought to be too stringent, and was, in this respect, amended by the committee by following substantially the law of the United States on the same subject.

The bill was discussed in detail in committee of the whole. Mr. Frazier in the Chair. Numerous amendments were presented, some of which were engrossed in the bill. Among those rejected was one proposing to give the Governor the power of suspending or removing the State Treasurer for misappropriation of the moneys collected under the bill, it being argued that the Constitution defined the manner by which the Treasurer should be removed, and in which the Treasurer should be impeached, and by being addressed out of office by the legislature, and the law making department could not confer upon the Executive judicial authority or any legislative power not granted to him by the Constitution.

At half-past 3, for want of a quorum the committee rose, and the House adjourned.

VENUE SESSION.

The House was called to order at 7 P. M., Mr. Eliam, Speaker pro tem, presiding.

On motion of Mr. Covillein, the absence of his colleague, Mr. Edwards, who had important private business to attend to, was excused.

The House then resolved itself into Committee of the Whole, and resumed the consideration of the bill to raise revenue by stamps.

An item of the bill imposing a tax of one-half of one per cent. upon all sales of real estate, Mr. Tucker opposed this tax as excessive. The United States stamp act imposed a tax of one-tenth of one per cent. only. In view of the circumstances before the committee. In view of the fact that the land of the State would change hands in the next two years, and the chairman of the Finance Committee could not have thought maturely on the subject, or he would scarcely have proposed such an onerous tax. Mr. T. moved to amend by reducing the tax to one-tenth of one per cent.

Mr. Walker had fully considered the matter referred to. The usual sources of revenue to the State were greatly diminished in consequence of the effects of the war, and this provision had become necessary to compensate for deficiencies. This tax, so far as it applied to private sales, would fall upon strangers who came in here to purchase the lands of our impoverished people. As to sheriff sales, the debtor was protected in that case by the law lately passed requiring property to be sold by public auction, and the amount of revenue from the tax would not be so large as the gentleman seemed to anticipate. The value of real property in the State was two hundred millions. If a tenth of the whole changed hands in a year, it would be as much as would be derived from one half of one per cent. on twenty millions. Not more than was necessary to meet the wants of the government.

Mr. McConeil was opposed to much of the bill and to this feature particularly. As had been observed heretofore, sales in the country would be suspended by the new appraisal law, and the consequence would be this tax would fall almost exclusively upon New Orleans, and by its weight would increase the cost of that description of property as practically to prevent its sale, for capital, under such circumstances, would seek other investments.

As a representative of New Orleans he protested against so oppressive a tax upon the property of the people of that city.

Mr. McConeil said it was at his instance this tax had, at the caucus session, been reduced to one-

half of one per cent. That was the best he could get, and it was fortunate the bill had not passed. Even one-tenth of one per cent. was too heavy, and if these burdens were heaped upon the people of New Orleans it would soon be impossible for a poor man to live there, in consequence of taxation, increasing rents and other expenses.

Mr. Williamson regarded the tax of one-half of one per cent. as oppressive. Where property was frequently changing hands it was only a question of time as to the entire consumption of the property by taxation. It was almost equivalent to confiscation.

Mr. Bailey protested against the tax proposed in the bill, and illustrated in detail the burdensomeness of the impost. He also announced upon the unjust design against New Orleans, specially admitted in the argument that the day law would prevent the tax falling upon the country. He thought the whole tax should be omitted.

Mr. Eager could not vote for the tax. It was unjust and improper, and he did not think there was a single member who would vote for it, who would not regret it. The tax would not fall upon new comers, but upon residents, between whom the great bulk of real estate transactions took place. It was opposed to the whole system proposed by the bill. It would envelop business in distrust and fill the courts with litigation.

Mr. Tucker appreciated the necessities of the State Treasury, and thought this scheme in the main one of the most judicious that could have been devised. Taxation was always distasteful, but it was unavoidable. Transactions made by the bill, business transactions, were at present the only profitable occupations, and they were proposed to contribute to the support of the government. He was not seeking to defeat the bill, but to perfect it. This tax upon real estate, should be collected, was not the only tax upon it. There was a direct State tax upon that kind of property, and then upon all transfers the Federal government collected a tax of one-tenth of one per cent. Looking at these facts, he thought the House would regard his amendment as a reasonable proposition. The bill, as it stood, did, through all the ramifications of business, would be found sufficiently productive to the Treasury, without imposing so oppressive a tax as was proposed upon a single description of property.

Mr. McConeil again addressed the committee, showing the burdens already imposed upon real estate in New Orleans by municipal, State and Federal taxation.

Mr. Eager reiterated his protest against the whole scheme of the bill, and thought it should be recommitted.

Mr. Scanlan was opposed to that taxation, if taxation could be avoided. He saw no way, however, of dispensing with it. The committee had sought to impose the burdens of government as equitably as they could upon all classes, and they did not think the tax of one-half of one per cent. upon transfers of real estate disproportionate to the transfers of other transactions. No argument he had yet heard had induced him to believe the tax would affect the price or transfer of real property in any perceptible degree