chases in or out of the State, for cash or on credit, except the products of manufacturers and agricultural products of this State, and no retail merchants shall be required to pay any tax on purchases made from wholesale merchants residing in this State. Every person required by law to list his purchases shall, on the first day of January, April, July and October in each year, list on oath to the register of deeds the total amount of his purchases for the preceding quarter. The register of deeds shall keep a book in which shall be recorded the lists given in to him as herein required, and shall furnish the sheriff with a copy of said lists within ten days after the same are given in. It shall be the duty of the sheriff to collect from every person on the list furnished him by the register of deeds the taxes embraced therein. The register of deeds shall have power to require the merchant making his statement to submit his books for examination to him, and every merchant refusing on demand to submit his books to such examination shall be liable to a penalty to the State of two hundred dollars, to be prosecuted by the register of deeds and recovered in any court having jurisdiction of the same. It shall further be the duty of the register of deeds to bring suit against every merchant refusing as aforesaid in the Superior Court of the county as may be prescribed for special proceedings, to the end of obtaining such examination and compelling payment of the proper tax. And for such service the register of deeds shall be entitled to fifteen cents for each return made by any merchant, same to be paid by the commissioners of the county.

Exceptions.

Persons to list taxes.

Duty of register.

Duty of sheriff.

Power of register.

Fees of register.

Hotels.

Sec. 13. On the gross receipts of hotels, boarding-houses (except those used for educational purposes), restaurants and eating-houses, the tax shall be one-fourth of one per centum.

Ferries, etc.

Sec. 14. The tax on public ferries, toll-bridges and gates across highways, one-fourth of one per centum on gross receipts.