Dear Sir:

Replying to your letter of the 2nd instant addressed to former Attorney General Fred H. Davis, which has been referred to this office for reply, permit me to say:

We note that you state that the Tax Collector of Holmes County wants you to pay license on a stock of goods that you moved from Crystal Lake, Florida, the 1st of January, 1931, and that you have paid the license on same on the 1st of October, 1930, and you ask to be advised whether or not you should pay a license a second time this year and why.

The license you paid the 1st of January, 1931, was probably a license to do business in a county other than Holmes County and the Tax Collector probably takes the position that your license is not transferable from one county to another, which is correct.

Yours very truly,

CARY D. LANDIS,
Attorney General.

MASONIC LODGE—WHEN BUILDING EXEMPT FROM TAXATION

September 11, 1931.

Dear Sir:

Replying to your favor of the 7th instant addressed to Governor Carlton, which has been referred to this office for reply, permit me to say we note that you wish to be advised whether or not a lodge of Free and Accepted Masons is required by law to pay State, county and city taxes on its lodge building.

Permit me to direct your attention to the third paragraph of Section 897 of the Compiled General Laws of 1927, which provides exemption from taxation for the property of educational, literary, benevolent, charitable and scientific institutions within this State as actually occupied and used by them solely for the purpose for which they have been or may be organized. The statute contains the proviso that property of such institutions which is rented wholly or in part and the rents, issues and profits only used by such institutions shall not be exempt from taxation, and the exemption does not extend to property held by them as an investment or for speculation. The statute also contains the proviso that the exemption extends to the lower story of charitable or benevolent institutions necessarily using the upper stories for their lodge rooms and who rent the ground floor of such buildings, using said rents, issues and profits for the benefit of such charitable and benevolent purposes.
Permit me to suggest that you call this Section of the statutes to the attention of the County Attorney of Taylor County and request him to advise the Tax Assessor regarding same.

Yours very truly,

CARY D. LANDIS,
Attorney General.

FARM AND GROVE PRODUCTS—GEORGIA FARMERS EXEMPT FROM LICENSE TAX

September 11, 1931.

Dear Sir:

Replying to your favor of the 10th instant relative to Georgia farmers selling grove and farm products grown in the State of Georgia in this State without paying a State, county or municipal license, permit me to say the Legislature of the State of Florida enacted a statute in 1929 known as Chapter 13874, and Section 2 thereof reads as follows:

"That all persons and corporations offering for sale farm or grove products grown in the State of Florida and products manufactured therefrom, shall be exempt from all forms of license tax, State, county and municipal, when the same is being offered for sale or sold by the person or corporation producing the said products."

Section 3 of the Act reads as follows:

"That all persons and corporations offering for sale farm or grove products grown in any state other than Florida and products manufactured therefrom shall be exempt from all forms of license tax, State, county and municipal, when the same is being offered for sale or sold by the person or corporation producing the said products, and when the State where the farm or grove products offered for sale is grown gives and affords to Florida farm and grove produce sellers or peddlers this same exemption as to license tax."

The State of Georgia has by law exempted Florida producers of farm and grove products from the payment of a license tax in that State.

We agree with you that there are probably a great many people coming into the State of Florida selling grove and farm products and claiming that they are the producers thereof when they are in fact buyers and sellers of grove and farm products and in many instances probably not farmers at all. Being loyal to the citizens of Florida and having full faith in their integrity it is impossible for me to believe that a citizen of Florida might misrepresent the facts in the State of Georgia, even as we believe some of those from Georgia are misrepresenting the facts in the State of Florida.

Yours very truly,

CARY D. LANDIS,
Attorney General.