

Revised Statutes of 1846 (EXCERPT)
OF AUCTIONEERS, AND OF DUTIES UPON SALES AT AUCTION.

446.32 Auction duties; articles exempt.

Sec. 32. Goods and chattels, otherwise liable to auction duties, shall be exempt therefrom if sold under the following circumstances:

First, If they shall belong to the United States or this state;

Second, If they shall be sold in pursuance of any judgment, order or decree of any court of law or equity, or under any seizure or distress by any public officer;

Third, If they shall belong to an estate of a deceased person, and be sold by his executors or administrators, or by any other person duly authorized by any judge of probate;

Fourth, If they shall be the effects of a bankrupt or insolvent, and be sold by his assignee, appointed pursuant to law, or by a general assignment for the benefit of the creditors of such bankrupt or insolvent;

Fifth, If they shall be sold at any fair, or other exhibition, the entire proceeds of which are devoted to any association organized for charitable or benevolent purposes, or for the relief of sick and wounded soldiers, or the families of such soldiers.

History: R.S. 1846, Ch. 21;—CL 1857, 979;—Am. 1865, Act 33, Eff. June 22, 1865;—CL 1871, 1164;—How. 1273;—CL 1897, 5338;—CL 1915, 7027;—CL 1929, 9675;—CL 1948, 446.32.