

****Title:****

People of the Philippine Islands vs. Ambrosio Linsangan, 62 Phil. 646

****Facts:****

Ambrosio Linsangan was prosecuted for nonpayment of the cedula (poll) tax under Section 1439, in connection with Section 2718, of the Revised Administrative Code. When he failed to pay the cedula tax, he was sentenced to five days of imprisonment. Linsangan appealed, arguing that Sections 1439 and 2718 of the Revised Administrative Code were unconstitutional.

The pertinent section of the law stated that any person delinquent in paying the cedula tax for fifteen days after June 1 each year, and who failed to pay upon demand by the provincial treasurer, would be guilty of a misdemeanor. Upon conviction, such person would be sentenced to imprisonment for five days per unpaid cedula.

Initially, the trial court found Linsangan liable and sentenced him to the specified imprisonment. He then appealed this judgment on the grounds of unconstitutionality. By the time his appeal was heard, the 1935 Constitution of the Philippines had come into effect, including a provision against imprisonment for debt or nonpayment of a poll tax.

****Issues:****

1. ****Constitutionality of Imprisonment for Nonpayment of Cedula Tax:****
- Whether the provision for imprisonment under Section 2718 of the Revised Administrative Code was unconstitutional under the 1935 Constitution of the Philippines, which explicitly forbids imprisonment for the nonpayment of a poll tax.

****Court's Decision:****

1. ****Unconstitutionality of Section 2718 (Imprisonment for Nonpayment):****

The Supreme Court ruled that section 2718 of the Revised Administrative Code, authorizing imprisonment for nonpayment of the poll or cedula tax, was inconsistent with section 1, clause 12, of Article III of the 1935 Constitution of the Philippines, which states, "no person shall be imprisoned for debt or nonpayment of a poll tax."

Given this inconsistency, section 2718 became inoperative upon the inauguration of the

Commonwealth Government. As this was the first case interpreting these provisions of the newly instituted Constitution, the Court affirmed the binding nature of the constitutional clause over existing laws.

The judgment of conviction was reversed, and the case against Linsangan was dismissed.

****Doctrine:****

- The doctrine established in this case is that any law or provision that is inconsistent with the Constitution of the Philippines becomes inoperative upon the Constitution's effective date. Specifically, any provision authorizing imprisonment for nonpayment of a poll or cedula tax directly violates the constitutional prohibition against such imprisonment.

****Class Notes:****

- ****Key Legal Issue: Imprisonment for Nonpayment of Poll Tax:****

- Section 1, Clause 12, Article III of the 1935 Philippine Constitution explicitly prohibits imprisonment for nonpayment of poll taxes.

- Any existing law authorizing such imprisonment becomes inoperative under constitutional law.

- ****Procedural Posture:****

- Defendant convicted under Revised Administrative Code, Section 2718.

- Appeal filed based on unconstitutionality claims.

- Supreme Court reversed conviction after the adoption of the 1935 Constitution.

- ****Relevant Statutory Provisions:****

- ****Section 1439 & 2718, Revised Administrative Code:**** Authorized payment and enforcement mechanisms for cedula taxes, including imprisonment for delinquency.

- ****Section 1, Clause 12, Article III of the 1935 Constitution:**** No person shall be imprisoned for debt or nonpayment of a poll tax.

- ****Application in Context:****

- Demonstrates the supremacy of constitutional provisions over conflicting legislative statutes.

- Highlights constitutional protections against penal consequences for specific civil delinquencies.

****Historical Background:****

- The case must be considered in light of the historical transition from the Philippine Autonomy Act under U.S. rule to the 1935 Constitution, marking the establishment of the Commonwealth Government. The Tydings-McDuffie Law facilitated this transition, enabling the drafting and ratification of the Philippine Constitution.
- The 1935 Constitution introduced fundamental rights and prohibited practices inconsistent with its guarantees, such as imprisoning individuals for nonpayment of poll taxes, reflecting the evolving legal landscape and sovereignty of the Philippines.

Through the Supreme Court's decision, the precedence of constitutional law over earlier administrative codes was affirmed, highlighting the new legal paradigm under the Commonwealth Government.