

AN ACT TO ALLOT NATIONAL FUNDS FOR THE REPAIR, MAINTENANCE, AND CONSTRUCTION OF MUNICIPAL ROADS.

REPUBLIC ACT NO. 314, June 19, 1948

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section three hundred and sixty-one of Commonwealth Act Numbered Four hundred and sixty-six, otherwise known as the National Internal Revenue Code, is amended to read as follows:

"SEC. 361. Disposition of proceeds of taxes on motor fuel.—The proceeds of the tax on motor fuel prescribed in subsections (b), (c), and (d) of section one hundred and forty-two of this Code shall be distributed as follows:

"Twenty per centum shall accrue to the provincial road and bridge funds of the different provinces in proportion to the population in each province as shown in the latest available census; ten per centum shall accrue to the road and bridge funds of the different municipalities in proportion to population as shown in the latest available census for the repair, maintenance, and construction of municipal roads, and the remaining seventy per centum of said money shall be deposited in the National Treasury to constitute a special fund for the maintenance, reconstruction, improvement, and, where practicable, for the construction of provincial and national roads and bridges, to be apportioned by the Secretary of Public Works and Communications to the different provinces in the following proportions:

"Twenty per centum equally among all the provinces;

"Twenty per centum in proportion to the combined length of first and second-class roads maintained throughout the previous year in each province;

"Ten per centum in proportion to the land area; and

"Twenty per centum in the discretion of the Secretary of Public Works and Communications for the maintenance, improvement, or construction of inter provincial and coast-to-coast roads, or for the maintenance and improvement of roads subject to unusually heavy traffic.

"Provided, That the share corresponding to the chartered cities together with the share corresponding to the province to which said cities were formerly attached shall in no case exceed the whole amount which corresponded to the city and the province together prior to their separation.

"The seventy per centum of the funds herein set aside are appropriated exclusively for the maintenance, reconstruction, improvement, and where practicable, for the construction of provincial and national roads and bridges; and the said funds shall be expended only upon projects to be designated by the Secretary of Public Works and Communications."

SEC. 2. Section seventy-three of Act Numbered Three thousand nine hundred and ninety-two, otherwise known as the Motor Vehicle Law, is amended to read as follows:

"SEC. 73. Disposal of moneys collected.—Twenty per centum of the money collected under the provisions of this Act shall accrue to the road and bridge funds of the different provinces and chartered cities in proportion to population as shown in the latest available census; ten per centum shall accrue to the road and bridge funds of

the different municipalities in proportion to population as shown in the latest available census for the repair, maintenance, and construction of municipal roads; and the remaining seventy per centum shall be deposited in the National Treasury to create a special fund for the construction and maintenance of national and provincial roads and bridges, as well as the streets and bridges in chartered cities to be allotted by the Secretary of Public Works and Communications for projects recommended by the Director of Public Works in the different provinces and chartered cities in the following proportion:

"Twenty per cent in proportion to the combined length of first and second-class roads maintained throughout the next previous year.

"Ten per cent in proportion to land area.

"Twenty per cent in proportion to the number of motor vehicles owned in the province or city.

"Twenty per cent at the discretion of the Secretary of Public Works and Communications for maintenance and improvement of important roads and bridges supporting heavy motor vehicle traffic.

"For the purposes of this Act, the sub province of Siquijor shall be considered as a separate province, independent from the Province of Oriental Negros."

SEC. 3. This Act shall take effect upon its approval.

Approved, June 19, 1948.

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