

AN ACT TO CORRECT AN ERROR IN ACT NUMBERED SIX HUNDRED AND FIFTY-FIVE, ENTITLED "AN ACT PROVIDING ADDITIONAL METHODS OF ENFORCING THE PAYMENT OF THE CEDULA TAX; REPEALING THE PR...

Act No. 740, April 08, 1903

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By authority of the United States, be it enacted by the Philippine Commission, that:

Whereas, in Act Numbered Six hundred and fifty-five, entitled "An Act providing additional methods of enforcing the payment of the cedula tax; repealing the provisions of existing law that no person shall be required to pay a cedula tax who pays as taxes on real estate or industrial taxes an amount in excess of one peso; and exempting certain real estate of small value from land tax," section two recognizes section thirty-four of the Provincial Government Act, as set out in section two of Act Numbered One hundred and thirty-three, reading as follows:

"SEC. 34. For the year nineteen hundred and two and succeeding years no person who shall pay to the province and municipality together, as taxes on real estate, or as an industrial tax, an amount in excess of one peso, shall be required to pay the cedula tax. The receipt given for the land tax shall contain the particulars required above for the cedula or registration tax, and shall be used for the same purpose of identification and to avoid disqualification, to testify, to execute an instrument, to vote, or to hold office"—to have been in force and repeals the same; and

Whereas said section thirty-four of the Provincial Government Act as set out in section two of Act Numbered One hundred and thirty-three had been amended in paragraph (f) of section one of Act Numbered Three hundred and twenty so as to read as follows:

"SEC. 34. For the year nineteen hundred and two and succeeding years no person who shall pay to the province and municipality together as taxes on real estate, or as an industrial tax, an amount in excess of one peso, shall be required to pay the cedula tax. But every person so exempted from the cedula tax shall be entitled to receive, and shall receive from the provincial treasurer, a cedula free of charge, to be used for the same purpose of identification and to avoid disqualification, to testify, to execute an instrument, to vote, or to hold office. Cedulae so issued shall be in the same form as those issued in return for the payment of one peso, and there shall be printed across their face the words 'Issued Free'; and

Whereas it was the intention of the Commission in Act Numbered Six hundred and fifty-five to repeal all provisions of law by which any person paying taxes on real estate or industrial taxes should thereby be exempted from payment of the cedula tax: Therefore,

SECTION 1. Section two of said Act Numbered Six hundred and fifty-five is hereby repealed, and there is substituted in lieu thereof the following:

"SEC. 2. Paragraph (f) of section one of Act Numbered Three hundred and twenty, reading as follows: 'By amending thirty-four of Act Numbered One hundred and thirty-three as follows:

"SEC. 34. For the year nineteen hundred and two and succeeding years no person who shall pay to the province and municipality together as taxes on real estate, or as an industrial tax, an amount in excess of one peso, shall be required to pay the cedula tax. But every person so exempted from the cedula tax shall be entitled to receive, and shall receive from the provincial treasurer, a cedula free of charge, to be used for the same purpose of identification and to avoid disqualification, to testify, to execute an instrument, to vote, or to hold office. Cedulae so issued shall be in the same form as those issued in return for the payment of one peso, and there shall be printed across their face the words "Issued Free" '—'is hereby repealed and stricken from said Act Numbered Three hundred and twenty, and hereafter any person paying taxes on real estate or industrial taxes in an amount in excess of one peso, shall not thereby be exempted from the payment of the cedula tax."

SEC. 2. All laws or parts of laws, including section thirty-four of the Provincial Government Act as set out in section two of Act Numbered One hundred and thirty-three, inconsistent with the provisions of this Act are hereby repealed.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, April 8, 1903.

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