

AN ACT TO AMEND ACT NUMBERED EIGHTY-THREE BY ENABLING PROVINCIAL BOARDS TO INCREASE THE AMOUNT OF THE CEDULA TAX AND APPLY THE INCREASED REVENUE TO THE CONSTRUCTION, REPAIR, AND...

Act No. 1652, May 18, 1907

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

SECTION 1. Act Numbered Eighty-three is hereby amended by adding thereto a new section as follows:

"SEC. 45. The provincial board of any province organized under the Provincial Government Act. when in its judgment the public interests so require, may in any year provide by resolution that the cedula tax payable in said province for the following calendar year shall be two pesos. Such resolution, before the first Monday in January of the calendar year for which it is made effective, shall be duly published in the manner prescribed for proclamations by section, seventy-four of the Municipal Code, and a copy of such resolution shall be conspicuously posted in every municipal treasurer's office in the province and in each presidencia. The effect of such resolution shall be to increase the amount of the cedula tax from one peso to two pesos, and if such increased cedula tax is not paid on or before the last Saturday of April of said calendar year no certificate of registration shall be issued by the provincial treasurer or his authorized deputies except upon the payment of the sum of four pesos therefor, and the resolution required by this section to be posted shall contain a statement to that effect. The cedilla forms issued for the collection of the tax authorized in this section shall be similar to the cedula forms now issued for the collection of the regular cedula tax. In case the payment of the Cedula tax is made on or before the last Saturday of April of said calendar year, the cedula or certificate of registration shall have plainly printed thereon the words "Road and bridge fund, one peso," and, in case such cedula tax is not paid until after the last Saturday of April of said calendar year, the cedula or certificate of registration shall have plainly printed thereon the words "Road and bridge fund, two pesos." The Collector of Internal Revenue shall be the custodian of all such cedillas or certificates of registration, and shall supply them to provincial treasurers for issue in the same manner as the regular cedillas are issued or sold under existing law. The Collector of Internal Revenue shall report to the Insular Auditor the total number and value of all the cedillas provided in this-section received by him from the Bureau of Printing and issued by him to provincial treasurers. All residents of a province subject to the payment of a cedilla tax wherein the increase herein provided is in effect shall pay the same within that province, and payment thereof in any province other than that of their residence shall not exempt such residents from paying also in the province in which they reside the additional cedula tax for which provision may be made by resolution of the provincial board in accordance with this section. All collections shall be made, and payment thereof enforced, in the manner provided in Act Numbered Eleven hundred and eighty-nine, as amended, and under such rules and regulations as the Collector of Internal Revenue may prescribe. One-half of the total cedula tax collected under authority of a resolution of a provincial board adopted in accordance with this section shall be disposed of as provided by existing law and the other half of the total tax on collected shall be deposited in the road and bridge fund of the province within which such collections are made and shall be used solely for the construction, maintenance, and repair of public highways and bridges.

"Every provincial board availing itself of the authority conferred in this section shall transmit to the Executive

Secretary, to the Insular Auditor, and to the Collector of Internal Revenue certified copies of the resolution of the provincial board imposing such increased cedula tax for the purposes aforesaid. The resolution of the provincial board provided for by this section shall be transmitted as aforesaid not later than the first day of October immediately preceding the first Monday in /January of the calendar year for which the cedilla tax therein provided for is made effective."

SEC. 2. Section one hundred and twenty-one of Act Numbered Eleven hundred and eighty-nine is hereby amended by adding at the end thereof the following proviso:

"And provided further, That in those provinces wherein the price of cedillas shall have been increased according to the provisions of the Provincial Government Act. as amended, such price shall be as fixed by the provincial board under the authority of the last-named Act."

SEC. 3. Section one hundred and forty-nine of Act Numbered Eleven hundred and eighty-nine is hereby amended by adding at the end thereof the following proviso:

"Provided, That in those provinces wherein the price of cedillas shall have been increased according to the provisions of the Provincial Government Act, as amended, the additional amount collected by virtue thereof shall be applied to the purposes therein specified."

SEC. 4. 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. 5. This Act shall take effect on its passage.

Enacted, May 18, 1907.

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