

AN ACT TO AMEND SECTIONS TWENTY-FOUR HUNDRED FORTY-FOUR, TWENTY-FIVE HUNDRED FOURTEEN, TWENTY-FIVE HUNDRED TWENTY-SIX, TWENTY-FIVE HUNDRED TWENTY-EIGHT, AND TWENTY-FIVE HUNDRED ...

Act No. 3669, December 08, 1929

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Subsections (l) and (m) of section twenty-four hundred and forty-four of the Revised Administrative Code are hereby amended to read as follows:

"(l) To regulate and fix the amount of the license fees for the following: hawkers, peddlers, hucksters, not including hucksters or peddlers who sell only native vegetables, fruits, or foods, personally carried by the hucksters or peddlers; auctioneers, plumbers, barbers, collecting agencies, mercantile agencies, shipping and intelligence offices, private detective agencies, private police detectives, advertising agencies, massagists, manicures, chiropodists, hair dressers or beauty parlors, tattooers, jugglers, acrobats, clubs, dealers in large cattle, laundries, cleaning and dyeing establishments, shooting galleries, slot machines, merry-go-rounds and other similar riding devices, dealers in second-hand merchandise, brewers, distillers, rectifiers, money changers and brokers, public ferries, and the keeping, preparation, and sale of meat, poultry, fish, game, butter, cheese, lard, vegetable, bread, and other provisions.

"(m) To tax, fix the license fee and regulate the business of hotels, restaurants, refreshment places, cafes, lodging houses, boarding houses, livery garages, public warehouses, pawnshops, theaters, cinematographs; and further to fix the location of, and to tax, fix the license fee for, and regulate the business, of livery stables, boarding stables, embalmers, public billiard tables, public pool tables, bowling alleys, dance halls, public dancing halls, cabarets, circus and other similar parades, public vehicles, race tracks, horse races, junk dealers, theatrical performances, public exhibitions, circus and other performances and places of amusements, match factories, blacksmith shops, foundries, steam boilers, lumber yards, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerin, petroleum or any of the products thereof and of all other highly combustible or explosive materials, and other establishments likely to endanger the public safety or give rise to conflagrations or explosions, and, subject to the provisions of ordinances issued by the Philippine Health Service in accordance with law, tanneries, renderies, tallow chandleries, bone factories, and soap factories."

SEC. 2. Two new subsections are hereby inserted between subsections (m and n) of section twenty-four hundred forty-four of the Revised Administrative Code, which shall be known as subsections (m-1) and (m-2) and shall read as follows:

"(m-1) To tax and fix the license fee of tailor shops, milliners, manufacturers of embroideries, sails or awnings or both, rope, paper, slippers or sandals or both, harness or valises or bags or any of them, textiles, shell lamps or lamp shades or both, statuettes or tomb stones or both, sacks, rattan goods, wire or brass beds or both, men's shirts, hats, printers or bookbinders or both, eyeglasses or optical goods or both, dyes, bottles or glasswares or

both, salted or dried fish or both, fertilizer, nails, and buttons.

"Manufacturers above mentioned shall not be subject to the payment of any municipal tax or license fee as retail dealers of their own wares otherwise therein specified: Provided, That no tax shall be imposed upon any occupation or manufacturer enumerated under this subsection in excess of two hundred pesos per annum: And provided, further, That any manufacturing conducted solely by the immediate members of a family at their own home shall not be subject to any tax or license fee.

"(m-2) To tax and fix the license fee on (a) dealers in new automobiles or accessories or both, and (b) retail dealers in new (not yet used) merchandise, which dealers are not yet subject to the payment of any municipal tax.

"For the purpose of taxation, these retail dealers shall be classified as (1) retail dealers in general merchandise and (2) retail dealers exclusively engaged in the sale of (a) textiles including knitted wares, (b) hardwares including glasswares, cooking utensils, electrical goods and construction materials, (c) groceries including toilet articles except perfumery, (d) drugs including medicines and perfumeries, (e) books, including stationery, paper and office supplies, (f) jewelry, (g) slippers, (h) arms, ammunitions, and sporting goods: Provided, however, That the combined total tax of any dealer, or manufacturer, or both, enumerated under these subsections (m-1) and (m-2) whether dealing in one or all of the articles mentioned herein, shall not be in excess of five hundred pesos per annum."

SEC. 3. Sections twenty-five hundred fourteen, twenty-five hundred twenty-six, twenty-five hundred twenty-eight, a and twenty-five hundred thirty-three of the Revised Administrative Code are hereby amended so as to read as follows:

"SEC. 2514. First-class bar license.—A license for a period of six months may be issued to a person or persons of good character, authorizing him or them to keep and maintain, at a place to be specified in the license, a saloon, bar, or drinking place for the sale of intoxicating liquors, including thereunder fermented vinous, fermented malt, and spirituous beverages, in quantities less than four liters, upon payment in advance of the sum of seven hundred fifty pesos. A license of this class shall be known as a 'first-class bar license.'

"SEC. 2526. Native wine license.—A license for a period of six months may be issued to a person or persons of good character, authorizing him or them to maintain a shop for the keeping in stock, selling, giving away, or otherwise disposing of such native wines and liquors only as are not now, or shall not hereafter be, prohibited to be manufactured and sold, in quantities less than four liters, upon payment in advance of the sum of fifteen pesos, but no such licenses shall be construed to include or authorize the keeping in stock, selling, giving away, or otherwise disposing of any of the liquors or beverages included within the licenses provided for in sections two thousand five hundred and fourteen and two thousand five hundred and fifteen hereof, and it shall be unlawful to keep in stock, sell, give away, or otherwise dispose of any such liquors or beverages at any place licensed for the sale of native wines and liquors. A license of this class shall be known as a 'native wine license,' and it shall be unlawful for any person or persons to sell such native wines or liquors or to maintain a shop for keeping in stock, selling, serving, giving away, or otherwise disposing of any such native wines or liquors without such license, or having obtained such license, to sell, serve, give away, or otherwise dispose of such wines and liquors except as herein prescribed."

"SEC. 2528. Grocery liquor license.—Licenses for periods of one year may be issued to any person or persons of good character, operating a regularly licensed bona fide grocery store, authorizing him or them to sell, give away, or otherwise dispose of malt, fermented, vinous, and spirituous liquors, in quantities not less than one bottle, nor more than one case or one barrel of such bottles and of such intoxicating liquors as may be kept in bulk, to sell, give away, or otherwise dispose of not less than two liters nor more than fifty liters at any one time or to any one person upon payment in advance of the sum of two hundred fifty pesos. Such license shall be known as a 'grocery liquor license,' and it shall be unlawful for the proprietor of any grocery or any of his

employees or servants to sell, serve, give away, or otherwise dispose of any intoxicating liquors without such license, or having obtained such license, to sell, serve, give away, or otherwise dispose of such intoxicating liquors except as herein provided, or to allow any such liquors to be drunk upon the premises."

"SEC. 2533. Third-class wholesale liquor license.—Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to keep in stock fermented vinous liquors, except champagne and other sparkling wines, and to sell such fermented vinous liquors in quantities of not less than one bottle, and of such liquors as are kept in bulk, to sell not less than two liters to be drunk upon the premises, upon payment in advance of the sum of one hundred pesos. Such license shall be known as a 'third-class wholesale liquor license,' and it shall be unlawful for any person or persons to sell, give away, or otherwise dispose of fermented vinous liquors at wholesale without such license, or having obtained such license, to sell, give away, or otherwise dispose of any liquor but fermented vinous liquor, not including champagne or other sparkling wines, or to sell, give away, or otherwise dispose of such liquor except as herein prescribed."

SEC. 4. This Act shall take effect upon its approval.

Approved, December 8, 1929.

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