

## **AN ACT AUTHORIZING THE MUNICIPAL BOARD OF THE CITY OF MANILA TO IMPOSE A MUNICIPAL TAX, NOT TO EXCEED ONE-HALF OF ONE PER CENTUM, ON THE TOTAL AMOUNT OF PREMIUMS RECEIVED BY FIR...**

*REPUBLIC ACT No. 280, June 16, 1948*

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

SECTION 1. A new subsection to be designated as subsection (m-3) is hereby inserted after subsection (m-2) of section twenty-four hundred and forty-four of the Revised Administrative Code, as amended, which shall read as follows:

"(m-3) To impose a municipal tax, not to exceed one-half of one per centum, on the total premiums collected by fire insurance companies on properties located within the City of Manila, the proceeds of which tax shall be appropriated exclusively for the acquisition of fire-fighting equipment for the City Fire Department.

"The tax herein prescribed shall be subject to the same conditions and limitations as those prescribed under Chapter II of Title VIII of the National Internal Revenue Code, as amended, for the collection of the tax on insurance premiums accruing to the National Government."

SEC. 2. This Act shall take effect upon its approval.

Approved, June 16, 1948.

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