

AN ACT AMENDING SECTIONS ONE HUNDRED AND TWENTY, ONE HUNDRED AND TWENTY-ONE, AND ONE HUNDRED AND TWENTY-TWO OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED "THE INTERNA..."

Act No. 2117, February 01, 1912

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

SECTION 1. Section one hundred and twenty of Act Numbered Eleven hundred and eighty-nine, entitled "An Act to provide revenue for the support of the Insular, provincial, and municipal governments by internal taxation," is hereby amended to read as follows:

"SEC. 120. Every male inhabitant of the Philippine Islands over eighteen years of age and under sixty years of age, except persons falling within the classes hereinafter mentioned, shall annually pay a poll or cedula personal tax by purchasing a certificate of registration as hereinafter provided.

Persons comprised within any of the following classes shall be exempt from the payment of this tax:

1. Members of the non-Christian tribes unless otherwise provided by law;
2. Commissioned officers of the United States army or navy;
3. Enlisted soldiers, sailors and marines of the United States army or navy;
4. Civilian employees of the military or naval branches of the United States Government who have come to the Philippine Islands under orders of the Government of the United States.
5. Diplomatic and consular representatives and officials of foreign powers;
6. Paupers;
7. Insane persons;
8. Imbeciles;
9. Persons serving a sentence of more than one year in a public prison;
10. Persons who are required to pay the tax imposed by section nineteen of Act Numbered Thirteen hundred and ninety-six.

Provided, That persons included in subparagraphs numbered two, three, four and five shall cease to be entitled to the exemption herein provided for if they remain in the Philippine Islands longer than twenty days after they have ceased to belong to any of the classes contemplated, and are otherwise subject to the payment of the poll or cedula personal tax. Provided further, That it shall be the duty of provincial treasurers to issue certificates of registration to males eighteen years of age and under or sixty years of age and over, to females of any age, and to all other persons specifically exempted, who may request such certificates and pay the price imposed in the next succeeding section."

SEC. 2. Section one hundred and twenty-one of Act Numbered Eleven hundred and eighty-nine, as amended, is hereby further amended so as to read as follows:

"SEC. 121. Certificates of registration shall be sold by all provincial treasurers, or their authorized deputies, on and after the second day of January and prior to the first day of May of each year, at the uniform price of one peso, and on and after the first day of May until the thirty-first day of December next following, at the uniform price of two pesos. This tax shall be deemed to be delinquent on and after the first day of May: Provided, That any person not resident in the Philippine Islands prior to the first day of May, of any year, but who enters and resides in the Philippine Islands on or after that date and prior to the first day of July next succeeding, shall pay only one peso for a certificate of registration upon application made within twenty days after his arrival in the Philippine Islands, and any resident of the Philippine Islands who, from the first day of January until the last day of April, of any year, belongs continuously to any of the classes exempted from the payment of this tax by the provisions of section one hundred and twenty hereof, but who ceases to belong to any class so exempted on or after the first day of May and before the first day of July next succeeding, shall pay only one peso for a certificate of registration upon application made within twenty days after the date when he ceased to be a member of such exempt class: And provided further, That any person not resident in the Philippine Islands prior to the first day of July of any year, but who enters and resides in the Philippine Islands on or after said date, and any person who, from the first day of January until the first day of July of any year, belongs continuously to any of the classes exempted from this tax by the provisions of section one hundred and twenty hereof, but who ceases on or after the first day of July, to belong to any such exempt class, shall not be subject to this tax for the remainder of such calendar year.

And provided further, That in those provinces wherein the price of cedulas 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; the resolution of the provincial board so increasing the price of cedulas must be adopted prior to the first day of January of the calendar year for which it is made effective, and no penalty for delinquency in the payment of the cedula tax shall be collected until after the last day of April."

SEC. 3. Section one hundred and twenty-two of Act Numbered Eleven hundred and eighty-nine, as amended, is hereby further amended so as to read as follows :

"SEC 122. Any person liable to the tax imposed herein who has not purchased a certificate of registration and who is delinquent in such purchase, who shall, on demand of the provincial treasurer, fail or refuse to purchase such certificate, shall lie subject to the collection of this tax by either of the two following methods: First, the provincial treasurer may enforce the collection of the tax by the seizure of any personal property of the taxpayer and the sale of the same in accordance with the provisions for the sale of personal property in the collection of taxes under the Municipal Code, and no exemption shall be allowed in favor of a person liable to pay such tax; second, the provincial treasurer may, in his discretion, enforce the collection of the tax and the penalty after the same shall remain delinquent for fifteen days, by causing the delinquent to be prosecuted before the justice of the peace of the municipality in which the delinquent shall reside, for such delinquency, and upon conviction the person so delinquent shall be sentenced to imprisonment for ten days for each such delinquency, and such imprisonment shall be deemed a satisfaction of the tax and penalty and shall entitle the person so convicted, at the expiration of his imprisonment, to the cedula or certificate of registration as though the tax had been paid in money.

Persons so convicted shall be required to labor for the period of imprisonment, either for the province or the municipality, upon public works in such manner as may be directed by the provincial board."

Enacted, February 1, 1912.

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