

AN ACT TO AMEND SECTION SIX OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-FIVE, OTHERWISE KNOWN AS THE RESIDENCE TAX LAW.

REPUBLIC ACT NO. 585, September 18, 1950

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

SECTION 1. Section six of Commonwealth Act Numbered Four hundred sixty-five, otherwise known as the Residence Tax Law, is hereby amended to read as follows:

"SEC 6. Presentation of residence certificate upon certain occasions.-When a person liable to the taxes prescribed in this Act acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service, receives any license, certificate or permit from any public authority, pays any tax or fee, receives any money from any public fund, or transacts other official business, or receives any salary or wage from any person or corporation, it shall be the duty of such person or officer of such corporation with whom such transaction is had or business done or from whom any salary or wage is received to require the exhibition of the residence certificates showing the payment of the residence taxes by such person: Provided, however, That the presentation of the residence certificate shall not be required in connection with the registration of a voter.

"When, through its authorized officers, any corporation liable to the taxes prescribed in this Act receives any license, certificate or permit from any public authority, pays any tax or fee, receives any money from any public fund, or transacts other official business, it shall be the duty of the public officials with whom such transaction is had or business done to require the exhibition of the residence certificate showing the payment of the residence taxes by such corporation.

"The certificate mentioned in the next two preceding paragraphs shall be the one issued for the current year, except during the month of January of each year and except also in the case of the payment of the residence tax at any time during the year, in which cases the exhibition of the certificate of the previous year shall suffice."

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

Approved, September 18, 1950.

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