

AN ACT MAKING EXTENSIVE TO THE DEPARTMENT OF MINDANAO AND SULU THE PROVISIONS OF THE PROVINCIAL GOVERNMENT ACT AND OTHER ACTS RELATIVE TO THE CEDULA TAX AND INCREASED CEDILLA TA...

Act No. 2396, March 10, 1914

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

SECTION 1. The provisions of the Provincial Government Act and all other general provisions of law relative to the establishment of the cedula tax and the imposition, collection, execution, and disposal of the revenues accruing from said tax, as increased, are hereby made extensive to the Department of Mindanao and Sulu : Provided, however,

- (a) That the powers vested by said laws in the provincial boards with regard to the said tax shall, until otherwise provided, be exercised by the legislative council of said department.
- (b) That the resolution and publication required by said laws for the purposes of the said imposition may be adopted at any time before April first, nineteen hundred and four-teen, so far as the current year is concerned.
- (c) That the one-half of the revenues derived from this tax accruing to the road and bridge fund shall be covered into the road and bridge fund, which is hereby created, of the district of said department wherein it was collected, and shall be expended within the said district, without considering municipal limits, upon appropriation by the legislative council.
- (d) That the treasurer of the Department of Mindanao and Sulu may appoint such special deputies as he may deem necessary for the collection and execution of the payment of the cedula tax in each district, and pay to the persons so appointed, including persons otherwise compensated by the Government, a commission of not to exceed ten per centum on the money collected by each, which commission shall be stated in his appointment.
- (e) That the Moros and the members of other non-Christian tribes shall be equally subject to the payment of the ordinary and the increased cedula taxes,
- (f) That persons delinquent in the payment of the ordinary or increased cedula tax, though residing without the limits of a municipality, shall be tried for such delinquency before any court inferior to a Court of First Instance, established in the municipality, or before any other of the same kind that is the nearest in case there is none in said municipality, or in case the delinquent taxpayer resides outside of the limits thereof, and the defendant shall be entitled to appeal to the competent Court of First Instance.
- (g) That, the provisions at the beginning of this Act and of subsections (e) and (f) hereof to the contrary notwithstanding, the governor of a district may, subject to the approval of the governor of the department, order a cedula issued for one peso, or free of charge, to any resident in any locality of the district, whenever he may deem this to be in the public interest.

SEC. 2. The district governors are hereby authorized, with the approval of the governor of the department first had, to extend the time for the payment of the ordinary or increased cedula tax within their respective districts until September first of each year, when the needs or the public welfare of the district shall so require it.

SEC. 3. Act Numbered Three hundred and six of the legislative council, entitled "An Act to provide for the

imposition and collection of a capitation tax, to create a road and bridge fund from the proceeds thereof for each district of the Moro Province, and to repeal existing inconsistent legislation," and all other Acts or parts of Acts inconsistent with this Act are hereby repealed.

SEC. 4. This Act shall be considered in force and effect Retroactive effect. as of January first, nineteen hundred and fourteen.

Enacted, March 10, 1914.

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