

AN ACT TO AMEND SECTION ONE HUNDRED AND SIXTY-FIVE OF ACT NUMBERED TWENTY-THREE HUNDRED AND THIRTY-NINE, ENTITLED "AN ACT REVISING AND CONSOLIDATING THE LAWS RELATIVE TO INTERNA...

Act No. 2503, February 05, 1915

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

SECTION 1. Section one hundred and sixty-five of Act Numbered Twenty-three hundred and thirty-nine is hereby amended to read as follows:

"SECTION 165. Delinquency in payment of cedula tax.—A person liable to the cedula tax who remains delinquent in the payment of the same for fifteen days and on demand of the provincial treasurer fails to pay such tax by purchasing a cedula certificate at the increased price due to delinquency shall be deemed to be guilty of a misdemeanor; and the provincial treasurer may, in his discretion, cause the delinquent to be prosecuted before the justice of the peace of the municipality in which the delinquent shall be found, and upon conviction, the person so delinquent shall be sentenced to imprisonment for ten days: Provided, however, That the payment, after sentence, of the entire amount of his delinquency, and the payment, unless he be declared insolvent, as provided in the third paragraph of section seven hundred and ninety of Act Numbered One hundred and ninety, as amended by Act Numbered Twenty-two hundred and ninety-seven, of the costs of the trial, shall be considered as service of the sentence and the prisoner shall thereupon be released.

"Persons so convicted shall be required to labor during imprisonment, either for the province or municipality, upon public works in such manner as may be directed by the provincial board and, unless the tax is paid during the period of imprisonment, as provided in the preceding paragraph; and, upon the termination of such period of imprisonment or labor, a cedula certificate shall be issued to the person so convicted as if the tax had been paid in money.

"In any prosecution for the nonpayment of the cedula tax, proof showing that such tax was not paid in the municipality, township, or city where the defendant resides shall be sufficient to convict in the absence of proof on his part showing that the tax was paid in some other place or province."

SECTION. 2. This Act shall take effect on its passage.

Enacted, February 5, 1915.

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