

AN ACT AMENDING PARAGRAPHS ONE, SEVEN, AND EIGHT OF SECTION SIXTY-EIGHT, SECTION ONE HUNDRED AND FORTY-SEVEN, AND SECTION ONE HUNDRED AND FORTY-EIGHT OF ACT NUMBERED ELEVEN HUND...

Act No. 2085, December 16, 1911

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

SECTION 1. Paragraph one of section sixty-eight of Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," as amended, is hereby further amended so as to read as follows:

"1. Every brewer shall pay two hundred pesos. Every person who manufactures fermented liquors of any description for sale manufacturer or delivery to others, except small manufacturers of tuba, bassi, tapuy, or like domestic fermented liquors, shall be deemed a brewer. Manufacturers whose daily production does not exceed two hundred liters of tuba, bassi, tapuy, or like domestic fermented liquors, shall be considered small manufacturers."

SEC. 2. Paragraph seven of section sixty-eight of said Act, as amended, is hereby further amended so as to read as follows:

"7. Every retail dealer in fermented liquors shall pay forty pesos. Every person who for himself or on commission sells or offers for sale foreign or -domestic fermented liquors in quantities of two decaliters or less at any one time shall be regarded as a retail dealer in fermented liquors, and the payment of a license tax as a wholesale or retail liquor dealer or the payment of any other license tax shall not relieve any person who sells fermented liquors from the payment of the license tax imposed in this paragraph: Provided, That every retail dealer in tuba, bassi, tapuy, or like domestic fermented liquors shall pay ten pesos."

SEC. 3. Paragraph eight of section sixty-eight of said Act, as amended, is hereby further amended so as to read as follows:

"8. Every wholesale dealer in fermented liquors shall pay sixty pesos. Every person who for himself or on commission sells or offers for sale foreign or domestic fermented liquors in larger quantities than two decaliters at any one time shall be regarded as a wholesale dealer in fermented liquors: Provided, That no brewer who has given the required bond and paid the license tax imposed in paragraph one of this section, and who sells only fermented liquors of his own production in the original packages at the place of manufacture, shall be required to pay the license tax imposed in this paragraph on account of such sales. Every person who sells or offers to sell, for himself or on commission, foreign or domestic distilled spirits, or wines, or fermented liquors other than tuba, bassi, tapuy or like domestic fermented liquors to other persons for the purpose of resale, shall likewise be deemed to be a wholesale liquor dealer or wholesale dealer in fermented liquors, as the case may be, irrespective of the quantities of such distilled spirits, wines or fermented liquors sold at one time."

SEC. 4. The second paragraph of section one hundred and forty-seven of said Act is hereby amended so as to read as follows:

"2. All license taxes, except licenses on theaters, museums, cock-pits, concert halls, pawnbrokers, circuses, billiard rooms, and retail dealers in tuba, bassi, tapuy, or like domestic fermented liquors."

SEC. 5. Section one hundred and forty-eight of said Act is hereby amended so as to read as follows:

"SEC. 148. The proceeds of the following taxes shall be for the exclusive benefit of the municipality wherein the same are assessed and collected:

"License taxes on theaters, museums, cockpits, concert halls, pawnbrokers, circuses, billiard rooms, and retail dealers in tuba, bassi, tapuy or like domestic fermented liquors."

SEC. 6. This Act shall take effect on January first, nineteen hundred and twelve.

Enacted, December 16, 1911.

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