

AN ACT TO GIVE THE MUNICIPALITIES A SHARE IN THE PROCEEDS OF CERTAIN INTERNAL REVENUE TAXES, BY AMENDING SUBSECTIONS (A) AND (B) OF SECTION EIGHT OF COMMONWEALTH ACT NUMBERED FI...

REPUBLIC ACT NO. 745, June 18, 1952

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

SECTION 1. Subsections (a) and (b) of section eight of Commonwealth Act Numbered Five hundred and eighty-six are amended to read as follows:

"(a) Three-sevenths of the proceeds of the internal revenue taxes due from proprietors or operators of rope factories, sugar centrals, rice mills, corn mills, coconut oil mills, and desiccated coconut factories prescribed in section one hundred and eighty-nine of said Code shall accrue to the provinces, one-seventh to the municipal governments, and the remaining three-sevenths to the National Government. The apportionment of the provincial and municipal allotments shall be based on population as shown by the latest official census.

"(b) Two per centum of the proceeds of the tax on income shall accrue to the provinces, one per centum to the municipalities and the remainder to the National Government."

SEC. 2. This Act shall take effect on July one, nineteen hundred and fifty-two.

Approved, June 18, 1952.

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