AN ACT TO REPEAL ALL LAWS IMPOSING A TAX ON SALARIES.

Act No. 497, November 06, 1902

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

SECTION 1. Paragraph two of Tariff Number One of the Decree of His Majesty the King of Spain, issued at Madrid June nineteenth, eighteen hundred and ninety, imposing a tax upon salaries in the Philippine Islands, and which reads as follows: "The following will pay two and one-half per centum: The employees of banks, stock companies, insurance, and collection companies, enterprises, banking and private firms, whenever the salary is six hundred dollars yearly, or more," and all amendments and modifications thereof, and military orders or parts of military orders, imposing a tax upon the salaries of the employees therein named, are hereby repealed.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect January first, nineteen hundred and three.

Enacted, November 6, 1902.

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