

AMERICAN BIBLE SOCIETY, PLAINTIFF AND APPELLANT, VS. CITY OF MANILA, DEFENDANT AND APPELLEE.*G. R. No. L-9637. April 30, 1957*

Ponente: FELIX, J.

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Plaintiff-appellant is a foreign, non-stock, non-profit, religious, missionary corporation duly registered and doing business in the Philippines through its Philippine agency established in Manila in November, 1898, with its principal office at 636 Isaac Peral in said City. The defendant-appellee is a municipal corporation with powers that are to be exercised in conformity with the provisions of Republic Act No. 409, known as the Revised Charter of the City of Manila.

In the course of its ministry, plaintiff's Philippine agency has been distributing and selling bibles and/or gospel portions thereof (except during the Japanese occupation) throughout the Philippines and translating the same into several Philippine dialects. On May 29, 1953, the acting City Treasurer of the City of Manila informed plaintiff that it was conducting the business of general merchandise since November, 1945, without providing itself with the necessary Mayor's permit and municipal license, in violation of Ordinance No. 3000, as amended, and Ordinances Nos. 2529, 3028 and 3364, and required plaintiff to secure, within three days, the corresponding permit and license fees, together with compromise covering the period from the 4th quarter of 1945 to the 2nd quarter of 1953, in the total sum of P5,821.45 (Annex A).

Plaintiff protested against this requirement, but the City Treasurer demanded that plaintiff deposit and pay under protest the sum of P5,891.45, if suit was to be taken in court regarding the same (Annex B). To avoid the closing of its business as well as further fines and penalties in the premises, on October 24, 1953, plaintiff paid to the defendant under protest the said permit and license fees in the aforementioned amount, giving at the same time notice to the City Treasurer that suit would be taken in court to question the legality of the ordinances under which the said fees were being collected (Annex C), which was done on the same date by filing the complaint that gave rise to this action. In its complaint plaintiff prays that judgment be rendered declaring the said Municipal Ordinance No. 3000, as amended, and Ordinances Nos. 2529, 3028 and 3364 illegal and unconstitutional, and that the defendant be ordered to refund to the plaintiff the sum of P5,891.45 paid under protest, together with legal interest thereon, and the costs, plaintiff further praying for such other relief and remedy as the court may deem just and equitable.

Defendant answered the complaint, maintaining in turn that said ordinances were enacted by the Municipal Board of the City of Manila by virtue of the power granted to it by section 2444, subsection (m-2) of the Revised Administrative Code, superseded on June 18, 1949, by section 18, subsection (1) of Republic Act No. 409, known as the Revised Charter of the City of Manila, and praying that the complaint be dismissed, with costs against plaintiff. This answer was replied by the plaintiff reiterating the unconstitutionality of the often-repeated ordinances.

Before trial the parties submitted the following stipulation of facts:

"Come now the parties in the above-entitled case, thru their undersigned attorneys and respectfully submit the following stipulation of facts:

1. That tile plaintiff sold for the use of the purchasers at its principal office at 636 Isaac Peral, Manila, Bibles, New Testaments, bible portions and bible concordance in English and other foreign languages imported by it from the United States as well as Bibles, New Testaments and bible portions in the local dialects imported and/or purchased locally; that from the fourth quarter of 1945 to the first quarter of 1953 inclusive the sales made by the plaintiff were as follows:

Quarter

Amount of Sales

4th quarter 1945

P1,244.21

1st quarter1946

2,206.85

2rd quarter1946

1,950.38

3th quarter1946

2,235.99

1st quarter1946

3,256.04

2nd quarter1947

13,241.07

3rd quarter1947

15,774.55

4th quarter1947

14,654.13

1st quarter1947

12,590.94

2nd quarter1948

11,143.90

3rd quarter 1948

14,715.26

4th quarter1948

38,333.83

1th quarter1948

16,179.90

2th quarter1949

17,802.08

3rd quarter1949

23,975.10

4th quarter1949

16,640.79

1th quarter1949

15,961.38

2th quarter1950

18,562.46

3th quarter1950

21,816.32

4th quarter1950

25,004.55

1st quarter1950

45,287.92

2nd quarter1951

29,103.98

3rd quarter1951

20,181.10

4th quarter1951

22,968.91

1st quarter 1952

23,002.65

2nd quarter1952

17,626.96

3rd quarter1952

17,921.01

4th quarter1952.

24,180.72

1st quarter1953

29,516.21

2. That the parties hereby reserve the right to present evidence of other facts not herein stipulated.

Wherefore, it is respectfully prayed that this case be set for hearing- so that the parties may present further evidence on their behalf. (Record on Appeal, pp. 15-10)".

When the case was set for hearing, plaintiff proved, among other things, that it has been in existence in the Philippines since 1899, and that its parent society is in New York, United States of America; that its contiguous real properties located at Isaac Peral are exempt from real estate taxes; and that it was never required to pay any municipal license fee or tax before the war, nor does the American Bible Society in the United States pay any license fee or sales tax for the sale of bibles therein. Plaintiff further tried to establish that it never made any profit from the sale of its bibles, which are disposed of for as low as one third of the cost, and that in order to maintain its operating cost it obtains substantial remittances from its New York office and voluntary contributions and gifts from certain churches, both in the United States and in the Philippines, which are interested in its missionary work. Regarding plaintiff's contention of lack of profit in the sale of bibles, defendant retorts that the admissions of plaintiff-appellant's lone "witness who testified on cross-examination that bibles bearing the price of 70 cents each from plaintiff-appellant's New York office are sold here by plaintiff-appellant at P1.30 each; those bearing the price of \$4.50 each are sold here at P10 each; those bearing the price of 17 each are sold here at P15 each; and those bearing the price of \$11 each are sold here at P22 each, clearly show that plaintiff's contention that it never makes any profit from the sale of its bible, is evidently untenable.

After hearing the Court rendered judgment, the last part of which is as follows:

"As may be seen from the repealed section (m-2) of the Revised Administrative Code and the repealing portions (o) of section 18 of Republic Act No. 409, although, they seemingly differ in the way the legislative intent is expressed, yet their meaning is practically the same for the purpose of taxing the merchandise mentioned in said legal provisions, and that the taxes to be levied by said ordinances are in the nature of percentage graduated taxes (Sec. 3 of Ordinance No. 3000, as amended, and Sec. 1, Group 2, of Ordinance No. 2529, as amended by Ordinance No. 3364).

IN VIEW OF THE FOREGOING CONSIDERATIONS, this Court is of the opinion and so holds that this case should be dismissed, as it is hereby dismissed, for lack of merits, with costs against the plaintiff."

Not satisfied with this verdict plaintiff took up the matter to the Court of Appeals which certified the case to Us for the reason that the errors assigned to the lower Court involved only questions of law.

Appellant contends that the lower Court erred:

- In holding that Ordinances Nos. 2529 and 3000, as respectively amended, are not unconstitutional;
- In holding that subsection m-2 of Section 2444 of the Revised Administrative Code under which Ordinances Nos. 2529 and 8000 were promulgated, was not repealed by Section 18 of Republic Act No. 409;
- In not holding that an ordinance providing for percentage taxes based on gross sales or receipts, in order to be valid under the new Charter of the City of Manila, must first be approved by the President of the Philippines;

and

- In holding that, as the sales made by the plaintiff-appellant have assumed commercial proportions, it cannot escape from the operation of said municipal ordinances under the cloak of religious privilege.

The issues.—As may be seen from the preceding statement of the case, the issues involved in the present controversy may be reduced to the following: (1) whether or not the ordinances of the City of Manila, Nos. 3000, as amended, and 2529, 3028 and 3364, are constitutional and valid; and (2) whether the provisions of said ordinances are applicable or not to the case at bar.

Section 1, subsection (7) of Article III of the Constitution of the Republic of the Philippines, provides that:

"(7) No law shall be made respecting an establishment of religion, or prohibiting the free exercise thereof, and the free exercise and enjoyment of religious profession and worship, without discrimination or preference, shall forever be allowed. No religion test shall be required for the exercise of civil or political rights."

Predicated on this constitutional mandate, plaintiff-appellant contends that Ordinances Nos. 2529 and ,1000, as respectively amended, are unconstitutional and illegal in so far as its society is concerned, because they provide for religious censorship and restrain the free exercise and enjoyment of its religious profession, to wit: the distribution and sale of bibles and other religious literature to the .people of the Philippines.

Before entering into a discussion of the constitutional aspect of the case, We shall first consider the provisions of the questioned ordinances in relation to their application to the sale of bibles, etc. by appellant. The records show that by letter of May 29, 1953 (Annex A), the City Treasurer required plaintiff to secure a Mayor's permit in connection with the society's alleged business of distributing and selling bibles, etc. and to pay permit dues in the sum of P35 for the period covered in this litigation, plus the sum of P35 for compromise on account of plaintiff's failure to secure the permit required by Ordinance No. S000 of the City of Manila, as amended. This Ordinance is of general application and not particularly directed against institutions like the plaintiff, and it does not contain any provisions whatsoever prescribing religious censorship nor restraining the free exercise and enjoyment of any religious profession. Section 1 of Ordinance No. 3000 reads as follows:

"Sec. 1. PERMITS NECESSARY.—It shall be unlawful for any person or entity to conduct or engage in any of the businesses, trades, or occupations enumerated in Section 3 of this Ordinance or other businesses, trades, or occupations for which a permit is required for the proper supervision and enforcement of existing laws and ordinances governing the sanitation, security, and welfare of the public and the health of Ike employee* engaged in the business specified, in said section 3 hereof, WITHOUT FIRST HAVING OBTAINED A PERMIT THEREFOR FROM THE MAYOR AND THE NECESSARY LICENSE FROM THE CITY TREASURER."

The business, trade or occupation of the plaintiff involved in this case is not particularly mentioned in Section 3 of the Ordinance, and the record does not show that a permit is required therefor under existing laws and ordinances for the proper supervision and enforcement of their provisions governing the sanitation, security and welfare of the public and the health of the employees engaged in the business of the plaintiff. However, section 3 of Ordinance 3000 contains item No. 79, which reads as follows:

"79. All other businesses, trades or occupations not mentioned in this Ordinance, except thane upon which the City is not aw/powerd to license or to tax
P5.00"

Therefore, the necessity of the permit is made to depend upon the power of the City to license or tax said business, trade or occupation.

As to the license fees that the Treasurer of the City of Manila required the society to pay from the 4th quarter of 1945 to the 1st quarter of 1953 in the sum of P5,821.45, including' the sum of ¥50 as compromise, Ordinance No. 2529, as amended by Ordinances Nos. 2779, 2821 and 3028 prescribes the following:

"Sec. 1. FEES.—Subject to the provisions of section 578 of the Revised Ordinances of the City of Manila, as amended, there shall be paid to the City Treasurer for engaging in any of the businesses or occupations below enumerated, quarterly, license fees based on gross sales or receipts realized during the preceding- quarter in accordance with the rates herein prescribed: Provided, however, That a person engaged in any business or occupation for the first time shall pay the initial license fee based on the probable gross sales or receipts for the first quarter beginning from the date of the opening of the business as indicated herein for the corresponding business or occupation.

* * * * *

Group 1 2.—Retail dealers in new (not yet used) merchandise, which dealers are not yet subject to the payment of any municipal tax, such as (1) retail dealers in general merchandise: (2) retail dealers exclusively engaged in the sale of * * * books, including stationery.

* * * * *

As may be seen, the license fees required to be paid quarterly in Section 1 of said Ordinance No. 2529, as amended, are not imposed directly upon any religious institution but upon those engaged in any of the business or occupations therein enumerated, such as retail "dealers in general merchandise" which, it is alleged, cover the business or occupation of selling bibles, books, etc.

Chapter 60 of the Revised Administrative Code which includes section 2444, subsection (m-2) of said legal body, as amended by Act No. 3659, approved on December 8, 1929, empowers the Municipal Board of the City of Manila:

"(M-2) To tax and fix the license fee on (a) dealers in new automobiles or accessories or both, and (b) retail dealers in new (not yet used) merchandise, which dealers are not yet subject to the payment of; any municipal tax.

"For the purpose of taxation, these retail dealers shall be classified as (1) retail dealers in general merchandise, and (2) retail dealers exclusively engaged in the sale of (a) textiles * * :p (e) books, including stationery, paper and office supplies, * * *: Provided, however, That the combined total tax, of any debtor or manufacturer, or both, enumerated under these subsections (m-1) and (m-2), whether dealing in one or all of the articles mentioned, SHALL NOT BE IN EXCESS OF FIVE HUNDRED PESOS PER ANNUM."

and appellee's counsel maintains that City Ordinances Nos. 2529 and 3000, as amended, were enacted in virtue of the power that said Act No. 3669 conferred upon the City of Manila. Appellant, however, contends that said ordinances are no longer in force and effect as the law under which they were promulgated has been expressly repealed by Section 102 of Republic Act No. 409 passed on June 18, 1949, known as the Revised Manila Charter.

Passing upon this point the lower Court categorically stated that Republic Act No. 409 expressly repealed the provisions of Chapter 60 of the Revised Administrative Code but in the opinion of the trial Judge, although Section 2444 (m-2) of the former Manila Charter and section 18(o) of the new seemingly differ in the way the legislative intent was expressed, yet their meaning is practically the same for the purpose of taxing the merchandise mentioned in both legal provisions and, consequently, Ordinances Nos. 2529 and 3000, as amended, are to be considered as still in full force and effect uninterrupted up to the present,

"Often the legislature, instead of simply amending the preexisting statute, will repeal the old statute in its entirety and by the same enactment reenact all or certain portions of the preexisting law. Of course, the

problem created by this sort of legislative action involves mainly the effect of the repeal upon rights and liabilities which accrued under the original statute. Are those rights and liabilities destroyed or preserved? The authorities are divided as to the effect of simultaneous repeals and re-enactments. Some adhere to the view that the rights and liabilities accrued under the repealed act are destroyed, since the statutes from which they sprang are actually terminated, even though for only a very short period of time. Others, and they seem to be in the majority, refuse to accept this view of the situation, and consequently maintain that all rights and liabilities which have accrued under the original statute are preserved and 'may be enforced, since the re-enactment neutralizes the repeal, therefore continuing the law in force without interruption'. (Crawford—Statutory Construction, Sec. 322).

Appellant's counsel states that section 18 (o) of Republic Act No. 409 introduces a new and wider concept of taxation and is so different from the provisions of Section 2444 (m-2) that the former cannot be considered as a substantial re-enactment of the provisions of the latter. We have quoted above the provisions of section 2444 (m-2) of the Revised Administrative Code and We shall now copy hereunder the provisions of Section 18, subdivision (o) of Republic Act No. 409, which reads as follows:

"(o) To tax and fix the license fee on dealers in general merchandise, including importers and indentors, except those dealers who may be expressly subject to the payment of some other municipal tax under the provisions of this section.

Dealers in general merchandise shall be classified as (a) wholesale dealers and (b) retail dealers. For purposes of the tax on retail dealers, general merchandise shall be classified into four main classes: namely (1) luxury articles, (2) semi-luxury articles, (3) essential commodities, and (4) miscellaneous articles. A separate license shall be prescribed for each class but where commodities of different classes are sold in the same establishment, it shall not be compulsory for the owner to secure more than one license if he pays the higher or highest rate of tax prescribed by ordinance. Wholesale dealers shall pay the license tax as such, as may be provided by ordinance.

For purposes of this section, the term 'General merchandise' shall include poultry and livestock, agricultural products, fish and other allied products."

The only essential difference that We find between these two provisions that may have any bearing on the case at bar, is that while subsection (m-2) prescribes that the combined total tax of any dealer or manufacturer, or both, enumerated under subsections (m-1) and (m-2), whether dealing in one or all of the articles mentioned therein, shall not be in excess of P500 per annum, the corresponding section 18, subsection (o) of Republic Act No. 409, does not contain any limitation as to the amount of tax or license fee that the retail dealer has to pay per annum. Hence, and in accordance with the weight of the authorities above referred to that maintain that "all rights and liabilities which have accrued under the original statute are preserved and may be enforced,, since the reenactment neutralizes the repeal, therefore continuing the law in force without interruption", We hold that the questioned ordinances of the City of Manila are still in force and effect.

Plaintiff, however, argues that the questioned ordinances, to be valid, must first be approved by the President of the Philippines as per section 18, subsection (ii) of Republic Act No. 409, which reads as follows:

" (ii) To tax, license and regulate any business, trade or occupation being conducted within the City of Manila, not otherwise enumerated in the preceding subsections, including percentage, taxes based on gross sales or receipts, subject to the, approval of the PRESIDENT, except amusement taxes."

but this requirement of the President's approval was not contained in section 2444 of the former Charter of the City of Manila under which Ordinance No. 2529 was promulgated. Anyway, as stated by appellee's counsel, the business of "retail dealers in general merchandise" is expressly enumerated in subsection (o), section 18 of

Republic Act No. 409; hence, an ordinance prescribing a municipal tax on said business does not have to be approved by the President to be effective, as it is not among those referred to in said subsection (ii). Moreover, the questioned ordinances are still in force, having been promulgated by the Municipal Board of the City of Manila under the authority granted to it by law.

The question that now remains to be determined is whether said ordinances are inapplicable, invalid or unconstitutional if applied to the alleged business of distribution and sale of bibles to the people of the Philippines by a religious corporation like the American Bible Society, plaintiff herein.

With regard to Ordinance No. 2529, as amended by Ordinances Nos. 2779, 2821 and 3028, appellant contends that it is unconstitutional and illegal because it restrains the free exercise and enjoyment of the religious profession and worship of appellant.

Article III, section 1, clause (7) of the Constitution of the Philippines aforequoted, guarantees the freedom of religious profession and worship. "Religion has been spoken of as 'a profession of faith to an active power that binds and elevates man to its Creator' (Aglipay vs. Ruiz, 64 Phil., 201). It has reference to one's views of his relations to His Creator and to the obligations they impose of reverence to His being and character, and obedience to His Will (Davis vs. Beason, 133 U.S., 342). The constitutional guaranty of the free exercise and enjoyment of religious profession and worship carries with it the right to disseminate religious information. Any restraint of such right can only be justified like other restraints of freedom of expression on the grounds that there is a clear and present danger of any substantive evil which the State has the right to prevent". (Tanada and Fernando on the Constitution of the Philippines, Vol. I, 4th ed., p. 297). In the case at bar the license fee herein involved is imposed upon appellant for its distribution and sale of bibles and other religious literature:

"In the case of *Murdock vs. Pennsylvania*, it was held that an ordinance requiring that a license be obtained before a person could canvass or solicit orders for goods, paintings, pictures, wares or merchandise cannot be made to apply to members of Jehovah's Witnesses who went about from door to door distributing literature and soliciting people to 'purchase' certain religious books and pamphlets, all published by the Watch Tower Bible & Tract Society. The 'price' of the books was twenty-five cents each, the 'price' of the pamphlets five cents each. It was shown that in making the solicitations there was a request for additional 'contribution' of twenty-five cents each for the books and five cents each for the pamphlets. Lesser sum were accepted, however, and books were even donated in case interested persons were without funds.

On the above facts the Supreme Court held that it could not be said that petitioners were engaged in commercial rather than a religious venture. Their activities could not be described as embraced in the occupation of selling books and pamphlets. Then the Court continued:

"We do not mean to say that religious groups and the press are free from all financial burdens of government. See *Grosjean vs. American Press Co.*, 297 U.S., 233, 250, 80 L. ed. 660, 668, 56 S. Ct. 444. We have here something quite different, for example, from a tax on the income of one who engages in religious activities or a tax on property used or employed in connection with those activities. It is one thing to impose a tax on the income or property of a preacher. It is quite another thing to exact a tax from him for the privilege of delivering a sermon. The tax imposed by the City of Jeannette is a flat license tax, payment of which is a condition of the exercise of these constitutional privileges. The power to tax the exercise of a privilege is the power to control or suppress its enjoyment. * * * Those who can tax the exercise of this religious practice can make its exercise so costly as to deprive it of the resources necessary for its maintenance. Those who can tax the privilege of engaging in this form of missionary evangelism can close all its doors to all those who do not have a full purse. Spreading religious beliefs in this ancient and honorable manner would thus be denied the needy. * * *

It is contended however that the fact that the license tax can suppress or control this activity is unimportant if it does not do so. But that is to disregard the nature of this tax. It is a license tax—a flat tax imposed on the

exercise of a privilege granted by the Bill of Rights * * * The power to impose a license tax on the exercise of these freedoms is indeed¹ as potent as the power of censorship which this Court has repeatedly struck down. * * * He is not a nominal fee imposed as a regulatory measure to defray the expenses of policing the activities in question. It is in no way apportioned. It is a flat license tax levied and collected as a condition to the pursuit of activities whose enjoyment is guaranteed by the constitutional liberties of press and religion and inevitably tends to suppress their exercise. That is almost uniformly recognized as the inherent vice and evil of the flat license tax.'

Nor could dissemination of religious information be¹ conditioned upon the approval of an official or manager even if the town were owned by a corporation as held in the case of *Marsh vs. State of Alabama* (326 U.S. 501), or by the United States Itself as held in the case of *Tucker vs. Texas* (326 U.S. 517). In the former case the Supreme Court expressed the opinion that the right to enjoy freedom of the press and religion occupies a preferred position as against the constitutional right of property owners.

'When we balance the constitutional rights of owners of property against those of the people to enjoy freedom of press and religion, as we must here, we remain mindful of the fact that the latter occupy a preferred position. * * * In our view the circumstance that the property rights to the premises where the deprivation of property here involved, took place, were held by others than the public, is not sufficient to justify the State's permitting a corporation to govern a community of citizens so as to restrict their fundamental liberties and the enforcement of such restraint by the application of a State statute.'" (*Tanada and Fernando on the Constitution of the Philippines*, Vol. 1, 4th ed., p. 304-306).

Section 27 of Commonwealth Act No. 466, otherwise known as the National Internal Revenue Code, provides:

"Sec. 27. EXEMPTIONS FROM TAX ON CORPORATIONS.—The following organizations shall not be taxed under this Title in respect to income received by them as such—

"(e) Corporations or associations organized and operated exclusively for religious, charitable, * * * or educational purposes. " * *: Provided, however, That the income of whatever kind and character from any of its properties, real or personal, or from any activity conducted for profit, regardless of the disposition made of such income, shall be liable to the tax imposed under this Code;"

Appellant's counsel claims that the Collector of Internal Revenue has exempted the plaintiff from this tax and says that such exemption clearly indicates that the act of distributing and selling bibles, etc. is purely religious and does not fall under the above legal provisions.

It may be true that in the case at bar the price asked for the bibles and other religious pamphlets was in some instances a little bit higher than the actual cost of the same, but this cannot mean that appellant was engaged in the business or occupation of selling said "merchandise" for profit. For this reason We believe that the provisions of City of Manila Ordinance No. 2529, as amended, cannot be applied to appellant, for in doing so it would impair its free exercise and enjoyment of its religious profession and worship as well as its rights of dissemination of religious beliefs.

With respect to Ordinance No. 3000, as amended, which requires the obtention of the Mayor's permit before any person can engage in any of the businesses, trades or occupations enumerated therein, We do not find that it imposes any charge upon the enjoyment of a right granted by the Constitution, nor tax the exercise of religious practices. In the case of *Coleman vs. City of Griffin*, 189 S.E. 427, this point was elucidated as follows:

"An ordinance by the City of Griffin, declaring that the practice of distributing either by hand or otherwise, circulars, handbooks, advertising, or literature of any kind, whether said articles are being delivered free, or whether same are being sold within the city limits of the City of Griffin, without first obtaining written permission from the city manager of the City of Griffin, shall be deemed a nuisance and punishable as an offense against the City of Griffin, does not deprive defendant of his constitutional right of the free exercise

and enjoyment of religious profession and worship, even though, if prohibits him from introducing and carrying out a scheme or purpose which he sees fit to claim as a part of his religious system."

It seems clear, therefore, that Ordinance No. 3000 cannot be considered unconstitutional, even if applied to plaintiff Society. But as Ordinance No. 2529 of the City of Manila, as amended, is not applicable to plaintiff-appellant and defendant-appellee is powerless to license or tax: the business of plaintiff Society involved herein for, as stated before, it would impair plaintiff's right to the free exercise and enjoyment of its religious profession and worship, as well as its rights of dissemination of religious beliefs, We find that Ordinance No. 3000, as amended, is also inapplicable to said business, trade or occupation of the plaintiff.

Wherefore, and on the strength of the foregoing considerations, We hereby reverse the decision appealed from, sentencing defendant to return to plaintiff the sum of P5,891.45 unduly collected from it. Without pronouncement as to costs. It is so ordered.

Bengzon, Padilla, Montemayor, Bautista Angelo, Labrador, Conception, and Endencia, JJ., concur.
Reyes, A., J., concurs in the result.

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