

[Act No. 3146, March 06, 1924]

AN ACT AUTHORIZING PROVINCIAL BOARDS TO ESTABLISH A LOCUST EXTERMINATION TAX, UPON RECOMMENDATION OF THE DIRECTOR OF AGRICULTURE, AND PROVIDING FOR THE COLLECTION AND DISBURSEMENT OF THE SAME; ESTABLISHING PENALTIES FOR DELINQUENCY IN THE PAYMENT OF SAID TAX, AND AUTHORIZING JUSTICES OF THE PEACE TO IMPOSE THE PROPER PENALTY UPON DELINQUENTS, AND FOR OTHER PURPOSES

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Upon recommendation of the Director of Agriculture, the provincial board of each province is hereby authorized to create a tax which shall be set aside for the extermination of the locusts in said province, which tax shall not be less than twenty nor more than sixty centavos per individual and shall be payable by every male from sixteen to sixty years of age: *Provided*, That in provinces where this tax is established, the provisions of section four-teen of Act Numbered Twenty-four hundred and seventy-two shall not apply; but said section shall remain in force in all other provinces.

SEC. 2. The tax provided for in the preceding section shall be collected by the municipal treasurers of the municipalities, under the direction of the provincial treasurer, once each year; but provincial boards are authorized to suspend or refrain from enforcing the collection of the tax for one or more years when, in their judgment, sufficient funds are on hand for the purposes of this Act.

SEC. 3. The money collected for the tax herein established shall be in the custody and charge of the provincial treasurer, who shall make disbursements in accordance with the orders given by the Locust Board created by Act Numbered Twenty-four hundred and seventy-two, in the exercise of the powers hereby conferred upon said board.

SEC. 4. The Locust Board is hereby authorized to dispose of the funds collected under this Act: (a) for the payment of wages for each day of labor to the persons engaged in locust extermination work; (b) for payment for locusts killed or caught, in such form and manner as said board may determine; (c) for the acquisition of instruments or apparatus required for catching or exterminating locusts.

SEC. 5. The provincial board, upon resolving to create the tax established by this Act, shall fix the time within which such tax shall be paid.

SEC. 6. Any person liable to the payment of the tax established by the provincial board of a province who becomes delinquent, shall pay double the amount of the tax if delinquent for not more than one week.

SEC. 7. Any person delinquent for one week or more shall, upon conviction, be sentenced to work one day in the extermination of locusts at a locust-infested place. However, the delinquent may pay the tax and one-half of the costs before