

[ Acts No. 4174, December 04, 1934 ]

**AN ACT TO PERMIT A PERSON DELINQUENT IN THE PAYMENT OF TAXES TO ASSUME OFFICE WHEN THE OFFICE TO WHICH HE HAS BEEN ELECTED CARRIES WITH IT A SALARY OR COMPENSATION OUT OF WHICH THE DELINQUENT TAXES MAY BE PAID, BY AMENDING SECTION FOUR HUNDRED AND SEVEN OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, AS AMENDED.**

*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. Section four hundred and seven of Act Numbered Twenty-seven hundred and eleven, as amended by Act Numbered Thirty-three hundred and eighty-seven, is hereby further amended to read as follows:

"SEC. 407. *Incapacity to assume office due to nonpayment of taxes; removal of such incapacity.*—A person who is delinquent in the payment of taxes cannot assume office to which he has been elected without first paying said taxes: *Provided, however,* That in case the office to which such person has been elected carries with it a salary, compensation or per diems, such person may assume office on the date fixed by law for the purpose, in which case the Insular Auditor or his representative or the disbursing officer concerned shall withhold and deduct monthly not less than twenty-five per centum nor more than fifty per centum of the monthly salary, compensation or per diems corresponding to his position and apply the sums so deducted to said delinquent taxes until the same are fully paid: *And provided, further,* That the authority herein conferred upon the Insular Auditor, his representative or the disbursing officer shall be exercised without prejudice to the remedies at present provided by existing laws for the collection of taxes."

SEC. 2. This Act shall take effect upon its approval.

Approved, December 4, 1934.



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