

[Act No. 3691, November 20, 1930]

AN ACT TO AMEND SECTIONS TWENTY-TWO HUNDRED AND FORTY-THREE AND TWENTY-THREE HUNDRED AND THIRTEEN AND REPEAL SECTIONS TWENTY-THREE HUNDRED AND FOURTEEN AND TWENTY-THREE HUNDRED AND SIXTEEN OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, AS AMENDED, AUTHORIZING MUNICIPAL COUNCILS TO LEVY A TAX ON CARTS AND SLEDGES.

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 twenty-two hundred and forty-three of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, as amended, is hereby further amended by adding at the end thereof the following paragraph:

"(t) To levy an annual privilege tax upon carts and sledges used upon any public road in a municipality, in accordance with section twenty-three hundred and thirteen."

SEC. 2. Section twenty-three hundred and thirteen of the same Act, as amended, is hereby further amended to read as follows:

"SEC. 2313. *Cart and sledge tax.*—In the discretion of the municipal council concerned, there shall be paid an annual privilege tax upon carts and sledges used upon any public road in a municipality. The municipal council shall prescribe by ordinance the rate of the tax and the time and, manner of collecting the same; but the rate established shall not be in excess of the following:

"Upon each cart having tires less than two and one-half inches in width, three pesos.

"Upon each cart having wheels rigid with the axle, two pesos.

"Upon each cart having both rigid wheels and tires less than two and one-half inches in width, five pesos.

"Upon each sledge with runners less than two and one-half inches in width, three pesos."

SEC. 3. Sections twenty-three hundred and fourteen and twenty-three hundred and sixteen of said Act Numbered Twenty-seven hundred and eleven are hereby repealed.

SEC. 4. This Act shall take effect on its approval.

Approved, November 20, 1930.
