

[Act No. 3248, December 01, 1925]

AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND NINETY-FIVE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, LEVYING A SPECIFIC TAX ON MOTOR SPIRITS AND ALLOTING THE PROCEEDS FOR THE MAINTENANCE, IMPROVEMENT, AND CONSTRUCTION OF HIGHWAYS

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 fourteen hundred and ninety-five of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 1495. *Specific tax on manufactured oils.*—On refined and manufactured mineral oils, there shall be collected the following taxes:

"(1) Kerosene or petroleum, per liter of volume capacity, one and one-half centavos;

"(2) Lubricating oils, per liter of volume capacity, three centavos;

"(3) Naphtha, gasoline, and all other lighter products of distillation, per liter of volume capacity, four centavos;

"All money collected under the provisions of subsections two and three of this Act shall be deposited in the Insular Treasury to constitute a special fund for the maintenance, reconstruction, improvement, and where practicable, for the construction of provincial and insular roads and bridges, to be apportioned by the Secretary of Commerce and Communications to the different provinces in the following proportions:

"Twenty-five per cent equally among all the provinces;

"Twenty-five per cent in proportion to cedula sales in each province during the previous year;

"Twenty-five per cent in proportion to the combined length of first and second-class roads maintained throughout the previous year in each, province;

"Twenty-five per cent in the discretion of the Secretary of Commerce and Communications for the maintenance, improvement, or construction of inter-provincial roads or for the maintenance and improvement of roads subjected to unusually heavy traffic:

"*Provided, That* the apportionment of this fund to the different