

[Act No. 1915, May 19, 1909]

AN ACT AMENDING SECTION THIRTEEN OF ACT NUMBERED SEVENTEEN HUNDRED AND NINETY-ONE, AMENDING ACT NUMBERED EIGHTY-TWO, KNOWN AS "THE MUNICIPAL CODE."

By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. Section thirteen of Act Numbered Seventeen hundred and ninety-one is hereby amended so that the first proviso of subsection (d) shall read as follows:

"Provided, That new carts or sledges acquired during the calendar year and those not new which have not been used for any legal, justifiable reason before the said tenth of January, shall be subject to the payment of the annual tax but exempt from the payment during said year of the penalty for delinquency for that year. Any sum collected for delinquency during said year shall be returned to the taxpayer who paid the same."

SEC. 2. This Act shall take effect on its passage.

Enacted, May 19, 1909.



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