

[Act No. 1652, May 18, 1907]

AN ACT TO AMEND ACT NUMBERED EIGHTY-THREE BY ENABLING PROVINCIAL BOARDS TO INCREASE THE AMOUNT OF THE CEDULA TAX AND APPLY THE INCREASED REVENUE TO THE CONSTRUCTION, REPAIR, AND MAINTENANCE OF ROADS AND BRIDGES, AND AMENDING SECTIONS ONE HUNDRED AND TWENTY-ONE AND ONE HUNDRED AND FORTY-NINE OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE TO CORRESPOND.

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

SECTION 1. Act Numbered Eighty-three is hereby amended by adding thereto a new section as follows:

"SEC. 45. The provincial board of any province organized under the Provincial Government Act. when in its judgment the public interests so require, may in any year provide by resolution that the cedula tax payable in said province for the following calendar year shall be two pesos. Such resolution, before the first Monday in January of the calendar year for which it is made effective, shall be duly published in the manner prescribed for proclamations by section, seventy-four of the Municipal Code, and a copy of such resolution shall be conspicuously posted in every municipal treasurer's office in the province and in each *presidencia*. The effect of such resolution shall be to increase the amount of the cedula tax from one peso to two pesos, and if such increased cedula tax is not paid on or before the last Saturday of April of said calendar year no certificate of registration shall be issued by the provincial treasurer or his authorized deputies except upon the payment of the sum of four pesos therefor, and the resolution required by this section to be posted shall contain a statement to that effect. The cedilla forms issued for the collection of the tax authorized in this section shall be similar to the cedula forms now issued for the collection of the regular cedula tax. In case the payment of the Cedula tax is made on or before the last Saturday of April of said calendar year, the cedula or certificate of registration shall have plainly printed thereon the words "Road and bridge fund, one peso," and, in case such cedula tax is not paid until after the last Saturday of April of said calendar year, the cedula or certificate of registration shall have plainly printed thereon the words "Road and bridge fund, two pesos." The Collector of Internal Revenue shall be the custodian of all such cedillas or certificates of registration, and shall supply them to provincial treasurers for issue in the same manner as the regular cedillas are issued or sold under existing law. The Collector of Internal Revenue shall report to the Insular Auditor the total number and value of all the cedillas provided in this-section received by him from the Bureau of Printing and issued by him to provincial treasurers. All residents of a province subject to the payment of a cedilla tax wherein the increase herein provided is in effect shall pay the same within that province, and payment thereof in any province other than that of their residence shall not exempt such residents from paying also