

## [ Act No. 527, November 19, 1902 ]

### **AN ACT AMENDING THE MUNICIPAL CODE AND THE PROVINCIAL GOVERNMENT ACT AND THE ACTS AMENDATORY THEREOF, SO FAR AS CONCERNS THE COLLECTION AND DISBURSEMENT OF INTERNAL-REVENUE TAXES.**

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

SECTION 1. Section eighteen of Act Numbered Eighty-three, entitled "The Provincial Government Act," as amended by Act Numbered One hundred and thirty-three, entitled "An Act to amend the Provincial Government Act, Numbered Eighty-three," is hereby amended to read as follows:

"SEC. 18. In all provinces organized under this Act, the industrial tax, the stamp taxes, and all other taxes known as inland revenue taxes, except taxes on forest products from government lands, shall cease to be levied and collected as heretofore for the Central Government of the Archipelago from and after the thirtieth of June, nineteen hundred and one, and shall thereafter be collected as provincial and municipal taxes by the provincial and municipal treasurers, until such time as an internal-revenue law shall be enacted by the Commission. One-half of the taxes so collected shall be paid into the provincial treasury and the other one-half shall be paid into the treasuries of the respective municipalities in which they shall be collected. The treasurer of each province shall, either in person or through his deputies, or through the municipal treasurers of the province, collect, subject to the forestry regulations, the Government valuations on forest products from public lands, and each collector of internal revenue and each provincial treasurer in the Philippine Islands shall make to the Insular Auditor and to the Chief of the Forestry Bureau itemized monthly reports of moneys received by him from taxes on forest products, giving for each payment the date when made, the name of the payer, the number of the forestry official's order under which the payment is made, the nature of the product on which the payment is made, the name of the province in which it was taken, and the amount of the payment. All moneys received by any provincial treasurer or collector of internal revenue from taxes on forest products shall be covered into the Insular Treasury by him. Collections derived from forest products on Government land under the forestry regulations shall be regarded for the purposes of this section as collected in the province where the timber is cut or the forest products obtained, although actually collected at Manila or some other place. The net amount of the collections under the forestry laws made in the provinces and in the city of Manila shall be, after July first, nineteen hundred and two, returned pro rata to the provinces to which they respectively relate, after the entire expenses of conducting the Forestry Bureau and the service under its control shall have been deducted from the gross receipts. Such return shall be made as soon as the accounts of collections and disbursements shall have been settled and adjusted by the Auditor. Such returns of forestry collections to the provinces shall be made upon certification of the amount due by the Auditor, by settlement warrant, and for this purpose an appropriation of