

**[ REPUBLIC ACT NO. 4497, June 19, 1965 ]**

**AN ACT AMENDING SECTION TWO OF REPUBLIC ACT TWENTY-TWO HUNDRED SIXTY-FOUR, OTHERWISE KNOWN AS THE AUTONOMY ACT OF NINETEEN FIFTY-NINE.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. Section two of Republic Act Numbered Twenty-two hundred sixty-four is amended to read as follows:

"SEC. 2. *Taxation.*—Any provision of law to the contrary notwithstanding, all chartered cities, municipalities and municipal districts shall have authority to impose municipal license taxes or fees upon persons engaged in any occupation or business, or exercising privileges in chartered cities, municipalities or municipal districts by requiring them to secure licenses at rates fixed by the municipal board or city council of the city, the municipal council of the municipality, or the municipal district council of the municipal district; to collect fees and charges for service rendered by the city, municipality or municipal district; to regulate and impose reasonable fees for services rendered in connection with any business, profession or occupation being conducted within the city, municipality or municipal district and otherwise to levy for public purposes, just and uniform taxes, licenses or fees: *Provided*, That municipalities and municipal districts shall, in no case, impose any percentage tax on sales or other taxes in any form based thereon nor impose taxes on articles subject to specific tax, except gasoline, under the provisions of the National Internal Revenue Code: *Provided, however*, That no city, municipality or municipal district may levy or impose any of the following:

"(a) Residence tax;

"(b) Documentary stamp tax;

"(c) Taxes on the business of persons engaged in the printing and publication of any newspaper, magazine, review or bulletin appearing at regular intervals and having fixed prices for subscription and sale, and which is not published primarily for the purpose of publishing advertisements;

"(d) Taxes on persons operating waterworks, irrigation and other public utilities except electric light, heat and power;

"(e) Taxes on forest products and forest concessions;