

[REPUBLIC ACT NO. 585, September 18, 1950]

**AN ACT TO AMEND SECTION SIX OF COMMONWEALTH ACT
NUMBERED FOUR HUNDRED AND SIXTY-FIVE, OTHERWISE
KNOWN AS THE RESIDENCE TAX LAW.**

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

SECTION 1. Section six of Commonwealth Act Numbered Four hundred sixty-five,
otherwise known as the Residence Tax Law, is hereby amended to read as follows:

"SEC 6. *Presentation of residence certificate upon certain occasions.*-
When a person liable to the taxes prescribed in this Act acknowledges
any document before a notary public, takes the oath of office upon
election or appointment to any position in the government service,
receives any license, certificate or permit from any public authority, pays
any tax or fee, receives any money from any public fund, or transacts
other official business, or receives any salary or wage from any person or
corporation, it shall be the duty of such person or officer of such
corporation with whom such transaction is had or business done or from
whom any salary or wage is received to require the exhibition of the
residence certificates showing the payment of the residence taxes by
such person: *Provided, however,* That the presentation of the residence
certificate shall not be required in connection with the registration of a
voter.

"When, through its authorized officers, any corporation liable to the taxes
prescribed in this Act receives any license, certificate or permit from any
public authority, pays any tax or fee, receives any money from any public
fund, or transacts other official business, it shall be the duty of the public
officials with whom such transaction is had or business done to require
the exhibition of the residence certificate showing the payment of the
residence taxes by such corporation.

"The certificate mentioned in the next two preceding paragraphs shall be
the one issued for the current year, except during the month of January
of each year and except also in the case of the payment of the residence
tax at any time during the year, in which cases the exhibition of the
certificate of the previous year shall suffice."

SEC. 2. This Act shall take effect upon its approval.

Approved, September 18, 1950.
