

## [ Act No. 3382, December 03, 1927 ]

### **AN ACT TO AMEND SECTION FOUR HUNDRED EIGHTY-SEVEN OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE REVISED ADMINISTRATIVE CODE, AS AMENDED BY ACT NUMBERED THIRTY-TWO HUNDRED AND THIRTY-EIGHT.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the ar authority of the same:*

SECTION 1. Section four hundred eighty-seven of Act Numbered Twenty-seven hundred and eleven, known as the Revised Administrative Code, as amended by Act Numbered Thirty-two hundred and thirty-eight, is hereby further amended to read as follows:

"SEC. 487. *Disposition of proceeds of cedula tax.*—In provinces where the cedula tax is fixed at one peso its ce proceeds shall go equally to the province and municipality wherein collected. In provinces where the tax is fixed at two pesos the extra peso shall accrue to the road and bridge fund or the road and public works fund, of the province, the other peso being divided equally between the province and the municipality, as before. The proceeds of delinquent payments shall, in either case, be dealt with upon the same principle.

"Such portion of the proceeds of the cedula tax collected in the barrio of San Jose, on Corregidor Island, as would, under the preceding paragraph, accrue to the road and bridge fund of the Province of Cavite, shall hereafter be devoted exclusively to school purposes in said barrio.

"Such portion of the proceeds of the cedula tax collected in the barrio of Olongapo, municipality of Subic, Province of Zambales, as would, under the first paragraph, accrue to the road and bridge fund of the Province of Zambales, shall hereafter be devoted exclusively to school purposes in said barrio.

"One-half of the proceeds of the cedula tax collected in the municipalities of Rapu-Rapu, Province of Albay; Calayan, Province of Cagayan; Pilar, Province of Cebu; Biliran, Caibiran, Kawayan, Liloan, Maripipi, Naval, and Pintuyan, Province of Leyte; Anda, Province of Pangasinan; Almagro, Santo Nino, and Zumarraga, Province of Samar; and Alabat and Quezon, Province of Tayabas, as would under this law accrue to the road and bridge funds of the provinces concerned, shall hereafter be used for school purposes in each of said municipalities of Rapu-Rapu, Province of Albay; Calayan, Province of Cagayan; Pilar, Province of Cebu; Biliran, Caibiran, Kawayan, Liloan, Maripipi, Naval, and Pintuyan, Province of Leyte; Anda, Province of Pangasinan; Almagro, Santo Nino, and Zumarraga, Province of Samar; and Alabat and Quezon, Province of Tayabas; and the other half of said portion of the proceeds of the cedula tax collected in said municipalities shall hereafter constitute a special fund of the respective municipalities mentioned, to be used for the construction, repair, and maintenance of local roads and the construction