

[Act No. 3306, December 02, 1926]

AN ACT TO AMEND SECTION TWENTY-THREE HUNDRED AND TEN OF THE ADMINISTRATIVE CODE, EXTENDING THE TIME FOR THE PAYMENT OF MUNICIPAL LICENSE TAXES

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

SECTION 1. Section twenty-three hundred and ten of the Administrative Code is hereby amended to read as follows:

"SEC. 2310. *Time for payment of license taxes.*—All municipal license taxes shall accrue on the first of January of each year as regards persons then liable therefor, and the same may be paid in quarterly installments during the first twenty days of each quarter. In case of failure, to pay any such tax within the time required, the amount of the same shall be increased by twenty per centum.

"A municipal council may by ordinance extend for an additional period of ten days the time for the payment of any municipal license tax without penalty, when the bad condition of the roads, the breaking of bridges, or the occurrence of a flood, typhoon, or other similar casualty shall render such delay desirable or necessary."

SEC. 2. All acts and provisions of law inconsistent herewith are hereby repealed.

SEC. 3. This Act shall take effect on its approval.

Approved, December 2, 1926.



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