

[ Act No. 2517, February 26, 1915 ]

**AN ACT EXTENDING WITH CERTAIN AMENDMENTS THE PROVISIONS OF ACT NUMBERED TWENTY-FOUR HUNDRED AND THIRTY-TWO, AS AMENDED, TO THE TERRITORY INHABITED BY MOROS OR OTHER NON-CHRISTIAN TRIBES.**

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

SECTION 1. Act Numbered Twenty-four hundred and thirty-two of the Philippine Legislature, enacted December twenty-third, nineteen hundred and fourteen, entitled "An Act amending Act Numbered Twenty-three hundred and thirty-nine, the Internal Revenue Law of Nineteen hundred and fourteen, by imposing increased and additional taxes, and for other purposes," and Act Numbered Twenty-four hundred and forty-five, amendatory thereof, enacted January seventeenth, nineteen hundred and fifteen, are hereby extended to and made applicable in the territory inhabited by Moros or other non-Christian tribes, with the following amendment:

Section 8, amend to read as follows:

"SEC. 8. Section forty-four of Act Numbered Twenty-three hundred and thirty-nine is hereby amended to read as follows:

"SEC. 44. *Percentage tax on carriers and keepers of stables and garages.*—Keepers of livery stables and garages, transportation contractors, persons who transport passengers or freight for hire, and common carriers by land or water, except owners of boats taxed under the laws administered by the Bureau of Customs, shall pay a tax equivalent to one per cent of their gross receipts: *Provided*, That owners of two-wheeled vehicles who have only one carabao, bullock or horse and only one vehicle shall be exempt from this tax if they habitually drive said vehicles themselves."

Section 9, subsections (p) and (u), amend to read as follows:

"(p) Merchants (except peddlers the value of whose stock in trade does not exceed fifty pesos, vendors of any class of any merchandise the value whereof does not exceed twenty-five pesos, and retail dealers in tuba and its similars and in leaf tobacco), common carriers, printers and publishers, contractors, warehousemen, and others subject to the payment of the percentage tax on business, eight pesos.

"(u) Owners of race tracks, for each day on which races are run on any track, three hundred pesos: *Provided*, That the city council of Baguio may exercise the powers vested in provincial boards by section forty-eight hereof."

SEC. 2. This Act shall take effect as of January first, nineteen hundred and fifteen.

Enacted, February 26, 1915.

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