

[Act No. 2227, February 07, 1913]

AN ACT TO AMEND PARAGRAPH EIGHT OF SECTION ONE HUNDRED AND FORTY-FOUR OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, KNOWN AS THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR, SO AS TO PROHIBIT THE ISSUE OF INTERNAL-REVENUE LICENSES TO PRACTICE MEDICINE, SURGERY AND DENTISTRY TO PERSONS NOT DULY AUTHORIZED BY LAW, AND FOR OTHER PURPOSES.

By authority of the United States, be it emoted by Philippine Legislature, that:

SECTION 1. Paragraph eight of section one hundred and forty-four of Act Numbered Eleven hundred and eighty-nine, known as the Internal Revenue Law of Nineteen hundred and four, as amended, is hereby further amended to read as follows:

"8. Every lawyer, registered medical practitioner, civil, mechanical or mining engineer, land surveyor, or architect shall pay fifty pesos: *Provided*, That every dental surgeon shall pay forty pesos: *And provided further*, That an undergraduate in medicine (*cirujano ministrante*) shall pay ten pesos only. Every *procurador judicial* or *agente de negocios* shall pay forty pesos. No occupation license shall be issued to any person as a registered medical practitioner, dental surgeon or undergraduate in medicine (*cirujano ministrante*) until such person shall produce and submit to the internal revenue officer issuing same his certificate from the proper officer or board authorizing him to practice such profession: *Provided*, That whenever any person is prohibited discovered practicing any such profession in violation of to practice law he shall be subject to the tax in this paragraph provided on the practice of such profession and to all the penalties in this Act provided for engaging in such occupation without first paying the regular occupation license tax therefor."

SEC. 2. This Act shall take effect on April first, nineteen hundred and thirteen.

Enacted, February 7, 1913.



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