

[Act No. 1483, May 08, 1906]

AN ACT PROVIDING FOR THE RELIEF OF TAXPAYERS FROM WHOM PENALTIES FOR DELINQUENT LAND TAXES FOR THE YEAR NINETEEN HUNDRED AND FIVE WERE COLLECTED IN PROVINCES AND MUNICIPALITIES IN WHICH THE TIME FOR THE PAYMENT WITHOUT PENALTY OF THE LAND TAX FOR THE SAID YEAR WAS LATER EXTENDED BY LAW.

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

SECTION 1. Wherever in any province or municipality the land taxes for the year nineteen hundred and live had become delinquent and the penalty for such delinquency had been collected, and later the time within which the land tax for the year nineteen hundred and five in such province or municipality might be paid without penalty was extended by law, it shall be the duty of the provincial treasurer of the province concerned to allow a credit of the amount of the penalty collected to the taxpayer from whom it was collected, upon any land taxes due, or to become due. until the amount of the penalty shall have been satisfied, anything in prior Acts of the Commission to the contrary notwithstanding: *Provided*, That this shall not affect any existing law providing for the refund of penalties in certain cases.

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

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

Enacted, May 8, 1906.



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