

## [ Act No. 1383, August 14, 1905 ]

**AN ACT SO AMENDING SECTION ONE HUNDRED AND FORTY-NINE OF THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR THAT THE PROCEEDS OF THE POLL OR PERSONAL CEDILLA TAX COLLECTED IN THE MORO PROVINCE SHALL ACCRUE TO THE TREASURY OF THE MORO PROVINCE, WITHOUT DIVISION, AND SHALL CONSTITUTE A PART OF THE GENERAL FUND OF THE MORO PROVINCE, TO BE EXPENDED IN THE DISCRETION OF THE LEGISLATIVE COUNCIL FOR PROVINCIAL, DISTRICT, AND MUNICIPAL PURPOSES.**

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

SECTION 1. Section one hundred and forty-nine of Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," is hereby amended by adding at the end thereof the following words:

*"Provided, however. That the proceeds of the poll or personal cedula tax collected within the Moro Province, and to be apportioned to the provincial and municipal governments therein, shall accrue to the treasury of the Moro Province, without division, and shall constitute a part of the general fund of the Moro Province to be expended in the discretion of the legislative council for provincial, district, and municipal purposes."*

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is herein 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 upon its passage, but its provisions shall be retroactive in effect so as to apply to the proceeds of all cedula taxes collected in the Moro Province on and since January first, nineteen hundred and live.

Enacted, August 14, 1905.



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