

[Act No. 1400, September 29, 1905]

AN ACT EXTENDING THE TIME FOR THE PAYMENT OF THE CEDULA TAX FOR THE YEAR NINETEEN HUNDRED AND FIVE IN THE DAVAO DISTRICT OF THE MORO PROVINCE, THE MUNICIPALITIES OF TALISAYAN AND OROQUIETA, PROVINCE OF MISAMIS, THE TOWNSHIP OF TUBADAY, PROVINCE OF LEPANTO-BONTOC, THE TOWNSHIP OF BALABAC, PROVINCE OF PALAWAN, AND THE SUBPROVINCE OF ABRA, PROVINCE OF ILOCOS SUR.

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

SECTION 1. The period for the payment, without penalty, of the cedula tax for the year nineteen hundred and five in the Davao district of the Moro Province, the municipalities of Talisayan and Oroquieta, Province of Misamis, the township of Tubaday, Province of Lepanto-Bontoc, the township of Balabac, Province of Palawan, and the subprovince of Abra, Province of Ilocos Sur, is hereby extended so as to provide for a period of thirty days within which said tax may be paid without penalty as hereinafter provided, the provisions of Article Twelve of the Internal Revenue Law of Nineteen hundred and four to the contrary notwithstanding.

SEC. 2. In the Moro Province the legislative council, and in each of the other provinces heretofore named the provincial board, shall by resolution fix and name a period of thirty days during which the residents of the territory heretofore named in their respective provinces may purchase cedulas without penalty, which period of time may be any thirty consecutive days after October first, nineteen hundred and five and before December thirty-first, nineteen hundred and five.

SEC. 3. Each provincial secretary in the provinces to which this extension is applicable shall publish, by posting in public places in the affected territory, the period fixed by the provincial board within which the residents of said territory may purchase cedulas without penalty, and copies of the resolution required by the provisions of this Act shall be furnished to the Collector of Internal Revenue, the Treasurer of the Philippine Islands, and the Auditor for the Philippine Islands prior to making sales of cedillas to residents of said territory as herein provided.

SEC. 4. 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. 5. This Act shall take effect on its passage.

Enacted, September 29, 1905.

