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PARTE OFICIAL

AN ACT

To provide revenue for the People of Porto Rico, and for other purposes.

(Continuation.)

Schedule C.

(1) On each copy of all bills of lading for merchandise shipped from ports in Porto Rico to the United States or to foreign countries there shall be paid *ten cents.*

(2) On all entries in Porto Rico, of merchandise imported from the United States, there shall be paid *fifty cents.*

(3) On all entries in Porto Rico, of merchandise imported from foreign countries, there shall be paid *one dollar.*

(4) On all instruments or documents attested by a notary public, or recorded by a registrar of property, excepting oaths of office and official bonds, and affidavits, there shall be paid on each original document, *one dollar;* on each copy thereof, *fifty cents;* on each registration or records, *fifty cents.*

Section 80.—All of the taxes imposed by section 79 of this act, shall be paid, at the several rates therein provided, by the affixture and cancellation of internal revenue stamps, and the Treasurer is authorized to make such rules and regulations as may be necessary for the affixing and cancelling of such stamps, and to supply persons, associations or corporations subject to the taxes imposed in schedule A of section 79 of this act, with suitable invoice and sales books, the cost thereof to be paid by such persons, associations or corporations by the affixing and cancellation of internal revenue stamps of proper amount.

Section 81.—Manufacturers and importers of articles or things enumerated in schedule A, of section 79 of this act, shall give bond in such form and amount as the Treasurer may require, conditioned upon the faithful compliance with this law, and the Treasurer shall issue regulations governing the exportation of goods of domestic manufacture, and shall prescribe the amount of bond required in such cases, and such goods when so exported shall be exempt from taxation under this law. Any person, association or corporation who shall engage in the manufacture, importation or exportation of any of the articles herein taxed before he shall have executed such bond, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than one hundred dollars nor more than one thousand dollars, or to imprisonment for not less than one month nor more than one year, or to both, at the discretion of the court; provided, that the bonds required of importers and manufacturers, conditioned upon the faithful compliance with this law, shall in no event exceed in amount fifty per cent of the value of their annual importations or manufacture.

Section 82.—Wholesale and retail merchants dealing exclusively in any of the articles taxed in schedule B of section 79 of this act shall, on an after its passage, be exempted from the payment of such portion of the taxes assessed under the "Ley de Industria y Comercio de Puerto-Rico" as accrue to the insular treasury.

Section 83.—Manufacturers or producers of rum, tobacco and all other articles or things liable to taxation, as provided in schedule A of section 79 of this act, who sell such articles or things, either at wholesale or retail, at any place or places removed from the place of manufacture or production shall pay, in addition to the payment of the taxes assessed on such articles or things as provided in schedule A of section 79 of this act, the further license taxes provided in schedule B of section 79 of this act.

Section 84.—On and after the passage of this act no municipal district or other local division in Porto Rico shall levy, assess or collect any *consumo* tax or local excise tax on the consumption or use of the articles or things enumerated in schedules A and C of section 79 of this act; provided that, nothing herein contained shall be construed to prohibit the levy, assessment or collection, by any municipal district or other local division, of license taxes upon the manufacture and sale of such articles or things as have heretofore been, or may hereafter be, authorized by law.

Section 85.—The Treasurer is hereby directed, at the end of each quarter, to apportion according to population and to pay pursuant to law, fifteen per cent of the proceeds derived from the assessment and collection of the taxes imposed by section 79 of this act, to the respective municipal districts and other local divisions of Porto Rico entitled thereto; provided that, up to the thirtieth day of June, nineteen hundred and one, instead of fifteen per cent there shall be apportioned and paid fifty per cent of the said proceeds to the respective municipal districts and other local divisions according to population and the payment thereof shall be made monthly instead of quarterly.

Section 86.—For the purpose of inspecting the payment of this taxes herein provided, there shall be, in the office of the Treasurer, a chief of internal revenue agents, who shall be entitled to a salary of two thousand dollars a year, and the Treasurer is authorized to employ in said office not more than three clerks, at an annual compensation not exceeding twelve hundred dollars each.

Section 87.—The Treasurer of Porto Rico shall also establish convenient inspection districts, not exceeding four in number, and is authorized to appoint, in each of such districts, not more than three internal revenue agents, at an annual compensation not exceeding twelve hundred dollars each, and in addition thereto, not more than two internal revenue agents at large, whose annual compensation shall not exceed fifteen hundred dollars each. Such agents shall be reimbursed for all necessary travelling expenses incurred while actually engaged in authorized travel: provided that, a per diem of two dollars and fifty cents shall be allowed in lieu of actual cost of subsistence (board and lodging) while so travelling.

Section 88.—The chief of internal revenue agents shall supervise, under the direction of the Treasurer, the duties of the internal revenue agents, and see that they are faithfully performed. The internal revenue agents shall list and classify the names of all persons, associations or corporations engaged in occupations, manufacturing, importing or selling of articles subject to the taxes provided in section 79 of this act; and shall secure the full and entire assessment and payment of such taxes. All internal revenue agents, and all collectors and deputy collectors of internal revenue shall, further, perform, all and severally, such specific duties in connection with the taxes herein provided as may hereafter be imposed upon them by law or assigned to them by such directions, rules, and regulations as may hereafter be issued by the Treasurer.

Section 89.—The chief of internal revenue agents, and all internal revenue agents, shall have the power to administer oaths, to record the bonds entered into by taxpayers of internal revenue, certify to declarations and all the powers of examination of all stocks of goods subject to the taxes herein provided, and shall besides have the powers conferred by statute upon internal revenue agents of the treasury department of the United States.

(To be continued.)

LEY

para proveer de Renta á "El Pueblo de Puerto-Rico" y para otros fines.

(Continuación.)

TARIFA C.

(1) Sobre cada ejemplar de conocimiento de mercancías embarcadas de los puertos de Puerto-Rico á los Estados Unidos ó á paieses extranjeros, se pagará la suma de diez centavos

(2) Sobre cada declaración de entrada en Puerto-Rico por mercancías importadas de los Estados Unidos, se pagará la suma de cincuenta centavos.

(3) Sobre cada declaración de entrada de mercancías en Puerto-Rico de otros paises que no sean los Estados Unidos, se pagará la suma de un dollar.

(4) Sobre toda escritura, ó documento autorizado por un Notario público ó inscrito en el Registro de la Propiedad, excepto juramentos de empleados, y juramentos de fianzas oficiales y declaraciones juradas, se pagará por cada documento original la suma de un dollar, por cada copia del original cincuenta centavos, por cada inscripción cincuenta centavos.

Sección 80—Todas las contribuciones impuestas por la Sección 79 de esta Ley, serán pagadas conforme á los tipos especificados en la misma, por medio de la fijación y cancelación de sellos de Rentas Internas, y el Tesorero queda autorizado á formular los reglamentos necesarios para determinar el modo de adherir y cancelar dichos sellos, y á proporcionar á las personas, sociedades y compañías sujetas á las contribuciones impuestas en la tarifa A de la Sección 79 de esta Ley, los necesarios libros talonarios de factura, y libros de ventas, y el valor de dichos libros será pagado por las referidas personas, sociedades ó compañías, por medio de la fijación y cancelación de sellos de Rentas Internas, en canttidad suficiente para cubrir el valor de dichos libros.

Sección 81 Los fabricantes é importadores de los artículos que quedan enumerados en la tarifa A de la Sección 79, de esta Ley, prestarán fianza en la forma y cantidad que requiera el Tesorero para el fiel cumplimmiento de esta Ley: y el Tesorero redactará los los reglamentos que rijan la exportación de efectos de manufactura doméstica y designará el montante de la fianza que debe prestarse en cada partida de efectos que así se experten, y dichos efectos cuando sean exportados, quedarán exentos de toda contribución impuesta por esta Ley. Toda persona, sociedad ó compañía, que se ocupe en la manufactura, importación ó exportación, de cualquiera de los artículos que en esta Ley quedan gravados, sin haber préviamente prestado dicha fianza, será considerada culpable de la comisión de un delito, y al ser convicta, será castigada con una multa que no baje de cien dellars, ni pase de mil dollars, ó condenado á prisión por un término que no baje de un mes ni pase de un año, ó con la multa y prisión, según disponga el Tribunal; disponiéndose que las fianzas que se requieran á los importadores ó fabricantes para el fiel cumplimiento de esta Ley, no excederán en ningún caso de una cantidad que pase del cincuenta por ciento del valor anual de sus importaciones ó manufacturas.

Sección 82—Los comerciantes que vendan al por mayor ó al detall y que se ocupen en la venta exclusiva de los artículos gravados en la tarifa B de la Sección 79 de esta Ley, estarán exentos desde y despues del dia en que esta Ley sea aprobada, del pago de las contribuciones impuestas por la "Ley de Industria y Comercio de Puerto-Rico" que devenga hoy el Tesoro Insular

Sección 83—Los productores ó fabricantes de ron, elaboradores de tabaco, ó cualquier otro artículo que queda gravado por este impuesto según se provee en la tarifa A de la Sección 79, de esta Ley, y que tambien se ocupen en la venta de dichos artículos, ya fuese al por mayor ó al detall, en cualquier sitio ó establecimiento separado del lugar de la manufactura ó fábrica de dichos artículos, pagarán ademas de la contribución con que quedan gravados dichos artículos en la tarifa A de la Sección 79 de esta Ley, la cuota de patente establecida en la tarifa B, de la Sección 79, de esta Ley.

Sección 84—A partir del dia en que esta Ley sea aprobada, ningún distrito municipal ú otra división administrativa de Puerto-Rico, podrá imponer ó re-