in the district courts; Travelling Expenses of the Officials and Employees of District and Municipal Courts; and for miscellaneous services, other than personal, of said courts, as they appear in Act No. 487, entitled: "An Act to fix the appropriations for the regular expenses of the Executive, Legislative, and Judicial Departments, and other special appropriations of the Insular Government, to provide for the payment of the principal of and the interest on the public debt for the fiscal year ending June 30, 1948, and for other purposes," approved May 15, 1947:

**District Courts:**
- Medical services for autopsies and exhumations... $2,500.00
- Witness Fees.................................................. 14,200.00
- Travelling Expenses........................................ 8,800.00
- Miscellaneous services other than personal............. 8,100.00

**Municipal Courts:**
- Travelling Expenses........................................ 6,800.00
- Miscellaneous services other than personal............. 6,500.00

Section 2.—All laws or parts of laws in conflict herewith are hereby repealed.

Section 3.—This Act, being of an urgent and necessary character, shall take effect immediately after its approval.

*Approved, May 10, 1948.*

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**[No. 148]**

**[Approved, May 10, 1948]**

**AN ACT**

**TO EXEMPT FROM ALL TAXES EVERY KIND OF INSTITUTION, COLLEGE, SCHOOL OR ACADEMY DEVOTED TO THE TEACHING OF THE FINE ARTS IN PUERTO RICO, AND FOR OTHER PURPOSES.**

**STATEMENT OF MOTIVES**

WHEREAS, the Legislature of Puerto Rico, by Act No. 365, approved April 20, 1946, entitled "An Act to create three free schools of music in Puerto Rico; to organize the governing board thereof, define its powers and regulate its public functions; to authorize the free schools of music of Puerto Rico to establish a special..."

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**LEYES DE PUERTO RICO**

...maciones, para honorarios de testigos ante las Cortes de Distrito, para gastos de viaje de funcionarios y empleados de las Cortes de Distrito y Municipales y para servicios misceláneos, no personales en dichas Cortes, según aparecen en la Ley Núm. 487 titulada "Proveyendo las asignaciones para los gastos ordinarios de los Departamentos Ejecutivos, Legislativos y Judicial y otras asignaciones especiales del Gobierno Insular; para el pago del principal y los intereses de la deuda pública durante el año económico que terminará el 30 de junio de 1948, y para otros fines", aprobada en 15 de mayo de 1947:

**Cortes de Distrito:**
- Servicios médicos por autopsias y exhumaciones... $2,500.00
- Honorarios a testigos........................................ 14,200.00
- Gastos de viaje.................................................. 8,800.00
- Servicios misceláneos, no personales...................... 8,100.00

**Cortes Municipales:**
- Gastos de viaje.................................................. 6,500.00
- Servicios misceláneos, no personales...................... 6,500.00

Sección 2.—Toda ley o parte de ley que se oponga a la presente, queda por ésta derogada.

Sección 3.—Esta Ley, por ser de carácter urgente y necesario, comenzará a regir inmediatamente después de su aprobación.

*Aprobada en 10 de mayo de 1948.*

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**[Núm. 148]**

**[Aprobada en 10 de mayo de 1948]**

**LEY**

**PARA EXIMIR DE TODA CLASE DE CONTRIBUCIONES TODA CLASE DE INSTITUCION, COLLEGIO, ESCUELA O ACADEMIA DEDICADA A LA ENSEÑANZA DE LAS BELLAS ARTES EN PUERTO RICO, Y PARA OTROS FINES.**

**EXPOSICIÓN DE MOTIVOS**

Por cuanto, la Asamblea Legislativa de Puerto Rico en su Ley Núm. 365, aprobada el 20 de abril de 1946, titulada "Ley para crear tres escuelas libres de música en Puerto Rico; para organizar su junta de gobierno, definir sus poderes y regular sus funciones públicas; para autorizar en las escuelas libres de música de Puerto Rico a poner en vigor un plan especial de..."
popular teaching plan of musical art, and to acquire instruments, a musical library, and other supplies; to appropriate the necessary funds, and for other purposes,” clearly defined its policy to encourage and promote the artistic culture of the Puerto Rican people by lending the most effective governmental help to any undertaking having said purposes;

WHEREAS, the most extensive development of our cultural and educational institutions through all adequate means is the established policy of the Government of Puerto Rico;

WHEREAS, the cultivation of The Fine Arts in Puerto Rico deserves the largest possible quota of protection from the Government as part of the development of our artistic culture; therefore,

Be it enacted by the Legislature of Puerto Rico:

Section 1.—On and after January 1, 1947, every institution, college, academy or school accredited by the Department of Education for the teaching of the Fine Arts, are hereby exempted from all taxes and impose.

Section 2.—Any institution, college, academy, or school desiring to take advantage of the benefits of this Act, shall file an application with the Treasurer of Puerto Rico, stating the date of its foundation, its location, and its program and methods of teaching. After said application has been made, and the same has been verified by the Treasurer, said official shall issue a certificate in favor of the applicant declaring the same exempt from all taxes and impose for as long as it continues to be accredited by the Department of Education of Puerto Rico.

Section 3.—All laws or parts of laws in conflict herewith are hereby repealed.

Section 4.—This Act shall take effect immediately after its approval.

Approved, May 10, 1948.

[No. 149]
[Approved, May 10, 1948]

A P R O V E D

[2] TO AMEND PARAGRAPH 2 OF SECTION 15, “OTHER EXCISES”, OF ACT No. 85, APPROVED AUGUST 29, 1925, KNOWN AS THE INTERNAL REVENUE LAW OF PUERTO RICO, AS SUBSEQUENTLY AMENDED: TO ABOLISH THE SPE-