TO AMEND THE TITLE AND SECTION 1 OF "AN ACT FOR THE REIMBURSEMENT OF TAXES AND RECEIPTS FROM OTHER SOURCES IMPROPERLY COLLECTED, AND FOR OTHER PURPOSES", APPROVED FEBRUARY 12, 1904, AS AMENDED, AND FOR OTHER PURPOSES.

Be it enacted by the Legislature of Puerto Rico:

Section 1.—The title of "An Act for the reimbursement of taxes and receipts from other sources improperly collected, and for other purposes", approved February 12, 1904, as amended, is hereby amended to read as follows:

"An Act to provide for the reimbursement of sums collected unlawfully or unduly, or in excess, and for other purposes."

Section 2.—Section 1 of "An Act for the reimbursement of taxes and receipts from other sources improperly collected, and for other purposes", approved February 12, 1904, as amended, is hereby amended as follows:

"Section 1.—Whenever it is found to the satisfaction of the Treasurer of Puerto Rico, either upon the application of an interested party, or upon investigation by the Treasurer or the Auditor of Puerto Rico, upon making the revision and correction of receipts of revenues from all sources, that any moneys have been collected unlawfully or unduly, or in excess by the Treasurer of Puerto Rico, or by his agents or any other official or officer lawfully authorized to collect and deposit public funds, or that any moneys have been unduly credited through adjustment or transfer vouchers, the Treasurer of Puerto Rico or the head of the department or agency where the claims have originated, is hereby authorized to issue, with the approval of the Auditor of Puerto Rico, a settlement warrant for the corresponding amount in favor of the interested party claimant, or to issue an adjustment voucher to correct the error; Provided, That reimbursement of amounts collected unlawfully or unduly, or in excess of the amount due shall not be granted after the lapse of four (4) years from the date of the payment of said amounts or of the adjustment of said vouchers, unless before the expiration of the said term of four (4) years, the interested party applies in writing to
the Treasurer for the reimbursement thereof; And provided, further, That this Act shall not be construed in the sense of authorizing the reimbursement of any kind of taxes collected unlawfully or unduly, or in excess.

Section 3.—This Act shall in no wise affect the proceedings begun and pending under the Act amended hereby, which proceedings shall be prosecuted and disposed of in the manner provided for therein.

Section 4.—All laws or parts of laws in conflict herewith are hereby repealed.

Section 5.—This Act, being of an urgent and necessary character, shall take effect July 1, 1949.


[No. 232]  
[Approved, May 10, 1949]

AN ACT

PROVIDING FOR THE REIMBURSEMENT OR CREDIT, WITH INTEREST, OF ALL KINDS OF TAXES PAID OR COLLECTED UNLAWFULLY OR UNDULY, OR IN EXCESS OF THE AMOUNT DUE, AND FOR OTHER PURPOSES.

Be it enacted by the Legislature of Puerto Rico.

Section 1.—When any taxpayer believes that he has paid or that there has been collected from him, unlawfully or unduly, or in excess of the amount due, a tax of any kind, he may apply in writing to the Treasurer of Puerto Rico for the reimbursement or credit of the same, setting forth the reasons he may have therefor; Provided, That no reimbursement or credit of taxes collected or paid unlawfully or unduly, or in excess of the amount due shall be granted after a lapse of four (4) years from the date such taxes were paid, unless before the expiration of the said four (4) years the taxpayer should file with the Treasurer an application for reimbursement or credit in the manner aforesaid; nor shall the amount of the reimbursement or credit exceed that part of the tax which may have been paid during the four (4) years immediately preceding the date of the application for reimbursement or credit; Provided, further, That no tax reimbursement or credit shall be granted unless the taxpayer shows to the satisfaction of the Treasurer that he has sustained the burden of the payment of the tax; And, provided, finally, dichos cuatro (4) años la parte interesada solicite del Tesorero, por escrito, su devolución; Y disponiéndose, además, que esta Ley no será interpretada en el sentido de autorizar el reintegro de contribuciones de clase alguna cobradas ilegal o indebidamente o en exceso.

Artículo 3.—Esta Ley no afectará en forma alguna los procedimientos iniciados y pendientes al amparo de la ley aquí enmendada, los cuales se tramitarán y resolverán en la forma provista en dicha Ley.

Artículo 4.—Toda ley o parte de ley que se oponga a la presente, queda por ésta derogada.

Artículo 5.—Esta Ley, por ser de carácter urgente y necesaria, empezará a regir el día primero de julio de 1949.

Aprobada en 10 de mayo de 1949.

[No. 232]  
[Approved, May 10, 1949]

LEY

PROVISTO PARA EL REINTEGRO O CRÉDITO, CON INTERÉS, DE TODA CLASE DE CONTRIBUCIONES PAGADAS O COBRADAS ILEGAL O INDEBIDAMENTE, O EN EXCESO DE LA CANTIDAD DEBIDA, Y PARA OTROS FINES.

Declarése por la Asamblea Legislativa de Puerto Rico:

Artículo 1.—Cuando algún contribuyente creyere que ha pagado o que le ha sido cobrada ilegal o indebidamente, o en exceso de la cantidad debida, una contribución de cualquier clase, podrá solicitar del Tesorero de Puerto Rico, por escrito y exponiendo los fundamentos que tuviere para ello, el reintegro o crédito de la misma; Disponiéndose, que no se concederá reintegro o crédito alguno de contribuciones cobradas o pagadas ilegal o indebidamente, o en exceso de la cantidad debida, después de transcurridos cuatro (4) años desde la fecha del pago de dichas contribuciones, a menos que antes de vencidos dichos cuatro (4) años, el contribuyente radicase con el Tesorero una solicitud de reintegro o crédito en la forma antes dicha; ni deberá el monto del reintegro o crédito exceder de la parte de la contribución que hubiere sido pagada durante los cuatro (4) años inmediatamente precedentes a la fecha de la solicitud de reintegro o crédito; Disponiéndose, además, que no se concederá reintegro o crédito de contribución alguna, a menos que el contribuyente demuestre a satisfacción del Tesorero que ha sufrido el peso del pago de la contribución; Y, disponiéndose, por último, que el Tesorero podrá, sin necesidad de