

governments are authorized to issue licenses to qualified fishing operators using vessels of three tons or less. Other municipal fishery income may be derived from the lease of baños fry grounds, municipal fishponds, fisherman's licenses, taxes on fishing gears, aside from the indirect revenue being derived from market fees and fish-drying establishments doing business in the municipality. In the execution of the Fisheries Law, the National Government is particularly taking care of the protection and conservation of the fishery wealth of the nation and even for these alone, the National Government should be allowed to share in the revenue derived from fishing and fisheries.

In view of the foregoing, this Office cannot recommend favorable consideration of Resolution No. 2, series of 1947 of the Municipal Council of Madridijos, Province of Cebu.—*2nd Ind., Feb. 28, 1947, of Undersecretary of Agriculture and Commerce to Sec. to the President.*

PROVINCIAL BOARD NOT EMPOWERED TO REGULATE EXPORTATION OF LUMBER NOR TO IMPOSE FEE ON BUSINESSES.—Resolution No. 145, current series, of the Provincial Board of Negros Occidental, provides for the collection of a permit fee of ₱5 for every 1000 board feet of lumber obtained from that province and exported to other provinces and for the apportionment of the proceeds thereof between the province (75%) and the municipality (25%) where the lumber is loaded for export. Resolution No. 146, current series, of the same Provincial Board provides for the collection of a fee of ₱5 for every 1000 board feet of lumber mill or forest concessionaire, the proceeds to accrue to the province and the municipality where the factories are located on the basis of 60% and 40%, respectively.

As the provincial governments are not vested with the power to regulate the exportation from the province of lumber or any other article, and/or the power to impose a fee on businesses and occupations either for regulatory or revenue purposes, it is evident that the said resolutions are *ultra vires* and,

therefore, null and void *ab initio*. In connection with Resolution No. 145, attention is invited to the fact that even the municipalities are prohibited under Section 2287 of the Revised Administrative Code to impose a tax in any form whatever upon goods and merchandise carried into the municipality, or out of the same.

In view of the foregoing, this Department will instruct the Provincial Treasurer of Negros Occidental to refrain from collecting the fees provided in the said resolutions.—*3rd Ind., Nov. 11, 1946, of Undersecretary of Finance to Sec. of the Int.*

DESIGNATION OF PROVINCIAL BOARD MEMBER AS ACTING PROVINCIAL GOVERNOR—WHAT HE MAY CLAIM.—It is desired to state that in accordance with the Provincial Circular (Unnumbered) dated August 20, 1947, of this Department on the subject: "Acting Governor in a specially organized province, Designation of", such designation should be without pay. However, Mr. Dacuyucy may collect the usual per diems as Board Member for attendance at the sessions of the Provincial Board. If Memebr Dacuyucy is not a resident of the City of Davao, he may be reimbursed of his actual expenses for subsistence and lodging during his stay in the provincial capital in his capacity as acting Provincial Governor, at the rate not exceeding ₱8.00 a day during the period he actually acted as such Acting Governor of Davao, except on days when the Provincial Board held sessions in which case, Mr. Dacuyucy may be entitled only to his regular per diems as Board Member.—*From letter dated July 18, 1949, of Undersecretary of Interior to Provincial Governor of Davao.*

PERCENTAGE OF SALARIES ALLOWABLE FOR FIFTH CLASS MUNICIPALITIES.—While sub-section (d) of Section 2614 of the Revised Administrative Code divides the municipalities in the specially organized provinces into five classes, namely, 1st, 2nd, 3rd, 4th, and 5th, the same Code