TO EXEMPT PUBLIC CARRIERS ENGAGED IN INTERNATIONAL AIR TRANSPORTATION SERVICE FROM THE PAYMENT OF ANY INSULAR OR MUNICIPAL EXCISE AND TAX, EXCEPT INCOME TAX AND WORKMEN'S COMPENSATION PREMIUMS, SAID EXEMPTION TO INCLUDE EXCISE TAXES ON FUELS, LUBRICANTS, EQUIPMENT, AND MATERIALS; TO CONDITION SAID TAX EXEMPTION IN THE CASE OF NATURAL OR ARTIFICIAL PERSONS WHO ARE NOT NATIONALS OF THE UNITED STATES OF AMERICA, AND FOR OTHER PURPOSES.

Be it enacted by the Legislature of Puerto Rico:

Section 1.—Every natural or artificial person engaged as a public carrier in international air transportation service is exempted, as to such services, from the payment of all insular, local, and municipal taxes, whatever its name or nature, on all of the real or personal property which he may now own or may hereafter acquire, including all taxes or excises on fuels, lubricants, equipment, or materials.

Section 2.—The exemptions provided for in Section 1 shall in no case be construed as including or covering income tax or premiums payable under the Workmen’s Accident Compensation Act.

Section 3.—All laws or parts of laws in conflict herewith are hereby repealed.

Section 4.—It is hereby declared that this Act is of an urgent character, and, therefore, it shall take effect immediately after its approval.

Approved, May 9, 1945.

TO AMEND SUBDIVISION (a) OF SECTION 3; SECTION 14, BY ADDING TO IT A NEW SUBDIVISION UNDER THE LETTER (d); SECTION 16(a), BY ADDING TO IT A NEW PARAGRAPH UNDER THE NUMBER (11); SECTION 27; AND SECTION 56, BY ADDING TO IT A NEW SUBDIVISION UNDER THE NUMBER (3), OF ACT NO. 74, ENTITLED “AN ACT TO PROVIDE REVE-