LAW OF PUERTO RICO

[No. 37]

AN ACT

FIXING THE AMOUNT OF EXPENDITURES OF DEPENDENCIES, DIVISIONS, AND SUBDIVISIONS OF THE INSULAR GOVERNMENT NOT COVERED IN THE REGULAR BUDGET, FOR THE FISCAL YEAR 1935–36, IN ACCORDANCE WITH ACT NO. 41, ENTITLED "AN ACT TO PROVIDE THAT ALL EXPENDITURES OF THE INSULAR GOVERNMENT NOT INCLUDED IN THE REGULAR BUDGET, AND INCLUDING PAYMENTS FOR THE PUBLIC DEBT, SHALL BE GROUPED IN ONE SOLE GENERAL APPROPRIATION ACT", APPROVED MAY 4, 1933, AND FOR OTHER PURPOSES.

Be it enacted by the Legislature of Puerto Rico:

Section 1.—It being provided by Act No. 41, approved May 4, 1933, that all expenditures of the Insular Government not included in the regular budget, and including payments for the public debt, shall be grouped in one sole general appropriation act, the special general budget of expenditures of the Government of Puerto Rico for the fiscal year 1935–36, is hereby fixed and determined, and the Treasurer and the Auditor of Puerto Rico are hereby empowered and directed to pay out of the corresponding special funds, the amounts hereinafter set forth, as follows:

OFFICE OF THE SUPERINTENDENT OF INSURANCE

Salaries:

Superintendent,            $3,591.00
Assistant Superintendent,  2,962.58
Examiner of accounts,       2,423.93
Examiner of accounts,       2,423.93
Examiner of claims and complaints,  2,423.93
Legal Adviser,              2,500.00
Clerk, legal and technical matters,  2,154.60
Clerk, revenue and statistics,  2,244.38
Secretary, stenographer, and clerk,  2,154.60
Bookkeeper, voucher clerk,   2,154.60
Auditor, policy specifications,  2,154.60
File clerk, statistics (losses),  1,885.28
File clerk, statistics (premiums),  1,795.50
Registration and certification clerk,  1,885.28
Insurance inspector,        1,885.28
Clerk, policy specifications,  1,885.28
Stenographer and clerk,     1,795.50
Insurance clerk,            1,615.95
Insurance clerk,            1,615.95
Typist,                     897.75

LEYES DE PUERTO RICO

[No. 37]

LEY

FIJANDO EL PRESUPUESTO DE GASTOS DE LAS DEPENDENCIAS, DIVISIONES Y SUBDIVISIONES DEL GOBIERNO INSULAR, NO CUBIERTOS EN EL PRESUPUESTO ORDINARIO, PARA EL AÑO FISCAL 1935–36 DE ACUERDO CON LA LEY NO. 41 TITULADA "PARA PROVÉER QUE TODOS LOS GASTOS DEL GOBIERNO INSULAR NO INCLUIDOS EN EL PRESUPUESTO ORDINARIO, E INCLUYENDO PAGOS POR CONCEPTO DE LA DEUDA PÚBLICA SE APROBEN EN UNA SOLA LEY DE ASIGNACIONES", APROBADA EN 4 DE MAYO DE 1933, Y PARA OTROS FINES.

Decrétase por la Asamblea Legislativa de Puerto Rico:

Sección 1.—Disponiendo la Ley No. 41, aprobada el 4 de mayo de 1933, que todos los gastos del Gobierno Insular no incluidos en el presupuesto ordinario, e incluyendo pago por concepto de la deuda pública, se agrupen en una sola Ley General de Asignaciones, por la presente se fija y determina el presupuesto general de gastos especiales del Gobierno de Puerto Rico, para el año fiscal 1935–36 y se faculta y ordena al Tesorero de Puerto Rico y al Auditor de Puerto Rico para pagar de los fondos especiales correspondientes, las cantidades que se expresan a continuación, como sigue:

OFICINA DEL SUPERINTENDENTE DE SEGUROS

Sueldos:

Superintendente,               $3,591.00
Superintendente auxiliar,       2,962.58
Examinador de cuentas,          2,423.93
Examinador de cuentas,          2,423.93
Investigador de Reclamaciones y Querellas,  2,423.93
Asesor legal,                   2,500.00
Oficiista, asuntos legales y técnicos,  2,154.60
Oficiista, rentas y estadísticas,  2,244.38
Secretario, taquígrafo y oficiista,  2,154.60
Tenedor de libros, voucher clerk,  2,244.00
Auditor, especificaciones de pólizas,  2,154.60
Archivo, estadísticas (pérdidas),  1,885.28
Archivo, estadísticas (primas),   1,795.50
Oficiista para registro y certificaciones,  1,885.28
Inspector de seguros,            1,885.28
Oficiista, especificaciones de pólizas,  1,885.28
Taquígrafo y oficiista,          1,795.50
Oficiista de seguros,            1,615.95
Oficiista de seguros,            1,615.95
Mecanógrafo,                    897.75
Assistant typist and messenger, $720.00
Janitor, 600.00
In all, $43,769.92

**General Expenses:**
- Traveling expenses, $1,100.00
- Printing, 1,300.00
- Office equipment, 500.00
- Advertisement and propaganda, 800.00
- Incidental expenses, 800.00
- Stationery, 500.00
- Office rent, 1,500.00
- Postage, 700.00
- Books, 300.00
- Contribution to N. C. I. C. for the printing of proceedings and annual convention, 100.00

Surplus to be covered into the general funds of the Insular Government, 21,980.00

In all, 29,580.00

Total, Office of the Superintendent of Insurance, $73,349.92

**Bureau of the Administration of the Lottery**

**Salaries:**
- Director, Chief of the Bureau, $4,000.00
- Assistant Director, Assistant Chief of the Bureau, 3,000.00
- Clerk in charge of the accounts and property of the Bureau, 2,400.00
- Clerk in charge of the sale of tickets, 2,250.00
- Assistant clerk in charge of the sale of tickets, 1,200.00
- Paymaster for paying theprizewinning tickets, 2,250.00
- Assistant paymaster for paying the prizewinning tickets, 1,800.00
- Clerk in charge of the mechanical operations, 2,250.00
- Two Inspectors with all the powers conferred on Internal-Revenue Agents at $2,000 each, 4,000.00
- Clerk in charge of the balls, 1,500.00

**LEYES DE PUERTO RICO**

Mecanógrafo auxiliar y mensajero, $720.00
Conserje, 600.00

En junto, $43,769.92

**Gastos Generales:**
- Gastos de viaje, $1,100.00
- Impresos, 1,300.00
- Equipo de oficina, 500.00
- Anuncio y propaganda, 800.00
- Gastos incidentales, 800.00
- Efectos de escritorio, 500.00
- Alquiler de oficina, 1,500.00
- Franqueo, 700.00
- Libros, 300.00
- Contribución al N. C. I. C. para impresión de actas y para la Convención Anual, 100.00
- Sobrante para ser ingresado en los fondos ordinarios del Gobierno Insular, 21,980.00

En junto, 29,580.00

Total, Oficina del Superintendente de Seguros, $73,349.92

**NEGOCIADO DE LA ADMINISTRACIÓN DE LA LOTERÍA**

**Sueldos:**
- Director, Jefe del Negociado, $4,000.00
- Subdirector, subjefe del Negociado, 3,000.00
- Escribiente encargado de las cuentas y propiedades del Negociado, 2,400.00
- Escribiente encargado del expendio de billetes, 2,250.00
- Escribiente auxiliar del encargado del expendio de billetes, 1,200.00
- Oficial pagador de billetes premiados, 2,250.00
- Oficial pagador auxiliar de billetes premiados, 1,800.00
- Ecribiente encargado de las operaciones mecánicas, 2,250.00
- Dos inspectores, con todos los poderes conferidos a los agentes de Rentas Internas, a $2,000 cada uno, 4,000.00
- Oficial encargado de las bolas, 1,500.00
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>English stenographer</td>
<td>$1,800.00</td>
</tr>
<tr>
<td>English-Spanish stenographer</td>
<td>$1,200.00</td>
</tr>
<tr>
<td>Two clerks, at $1,000 each, each</td>
<td>$2,000.00</td>
</tr>
<tr>
<td>Stenographer</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Clerk</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Clerk and typist</td>
<td>$900.00</td>
</tr>
<tr>
<td>Janitor and laborer</td>
<td>$600.00</td>
</tr>
<tr>
<td>Two messengers and laborers at $540 each</td>
<td>$1,080.00</td>
</tr>
<tr>
<td>Four clerks to stamp tickets, at $600 each,</td>
<td>$2,400.00</td>
</tr>
<tr>
<td>Four clerks to check tickets, at $600 each,</td>
<td>$2,400.00</td>
</tr>
<tr>
<td>Fifteen clerks, at $300 each, each</td>
<td>$4,500.00</td>
</tr>
<tr>
<td><strong>In all</strong></td>
<td><strong>$43,590.00</strong></td>
</tr>
</tbody>
</table>

**General Expenses:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing of tickets, prospectus, galley proofs and lists</td>
<td>$15,000.00</td>
</tr>
<tr>
<td>Stationery and printing</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Postage and freight</td>
<td>$500.00</td>
</tr>
<tr>
<td>Per diems and traveling expenses</td>
<td>$4,500.00</td>
</tr>
<tr>
<td>Rent of office</td>
<td>$2,400.00</td>
</tr>
<tr>
<td>Telegraph and telephone</td>
<td>$2,500.00</td>
</tr>
<tr>
<td>Furniture, utensils and equipment</td>
<td>$2,500.00</td>
</tr>
<tr>
<td>Light and water</td>
<td>$500.00</td>
</tr>
<tr>
<td>Miscellaneous and incidental expenses</td>
<td>$5,000.00</td>
</tr>
<tr>
<td><strong>In all</strong></td>
<td><strong>35,900.00</strong></td>
</tr>
</tbody>
</table>

**Total, Bureau of the Administration of the Lottery,**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$79,490.00</td>
</tr>
</tbody>
</table>

Section 2.—When the needs of the service so require, may, upon report of the Auditor of Puerto Rico, recommend for the approval of the Governor the transfer of amounts appropriated in the budget for a bureau, or division appearing in this Act, to other items in the budget for the same bureau, or commission. Officers requesting such transfers, shall in all cases submit through the Auditor of Puerto Rico, a detailed statement of the expenses which it is necessary to incur, so as to prove the necessity of the transfer so requested.
No expense requiring a transfer of funds shall be incurred until it is previously recommended by the Auditor of Puerto Rico.1

Section 5.—All laws or parts of laws in conflict herewith are hereby repealed.

Section 6.—This Act shall take effect July 1, 1935.

Approved, July 22, 1935.

[No. 38]

AN ACT

TO PROVIDE REVENUES FOR THE PEOPLE OF PUERTO RICO BY LEVying EXCISE TAXES ON ALCOHOL AND ALCOHOLIC BEVERAGES, AND LICENSES FOR THE MANUFACTURE AND SALE THEREOF; TO REGULATE THE MANUFACTURE, IMPORTATION, AND SALE OF ALCOHOL AND ALCOHOLIC BEVERAGES; TO IMPOSE PENALTIES FOR VIOLATIONS HEREOF; TO REPEAL ACT NO. 1, APPROVED BY THE GOVERNOR OF PUERTO RICO ON JUNE 29, 1935, ENTITLED “AN ACT TO PROVIDE REVENUES FOR THE PEOPLE OF PUERTO RICO BY LEVING CERTAIN INTERNAL REVENUE TAXES AND LICENSES ON BEVERAGES AND THEIR CONTAINERS; TO COVER SUCH TAXES INTO THE GENERAL FUNDS OF THE INSULAR TREASURY; TO IMPOSE CERTAIN PENALTIES; TO REPEAL ACT NO. 4, APPROVED AUGUST 16, 1933, AND FOR OTHER PURPOSES”; TO PROVIDE THE USE TO BE MADE OF SAID FUNDS, AND FOR OTHER PURPOSES.

Be it enacted by the Legislature of Puerto Rico:

Section 1.—This Act shall be known as “Excise Tax Law in Regard to Alcohol and Alcoholic Beverages of Puerto Rico”.

Section 2.—Act No. 1, approved by the Governor of Puerto Rico on June 29, 1935, and entitled “An Act to provide revenues for The People of Puerto Rico by levying certain internal-revenue taxes and licenses on beverages and their containers; to cover such taxes into the general funds of the Insular Treasury; to impose certain penalties; to repeal Act No. 4, approved August 16, 1933, and for other purposes”, is hereby repealed.

Section 3.—For the purposes of this Act, the terms used herein and enumerated in the following clauses are defined as follows:

(a) Absolute alcohol. Absolute alcohol shall be considered as any ethyllic alcohol having a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (.7939) at a temperature of 60° Fahrenheit.

¹ Sections 3 and 4 were eliminated by the Governor in exercise of the powers conferred upon him by the Organic Act.