

**Republic Act No. 81 October 29, 1946**

**AN ACT TO AID THE MINING INDUSTRY BY PROVIDING FOR THE WAIVER OF, AND/OR EXTENSION OF THE PERIOD WITHIN WHICH TO PERFORM, ACCOMPLISH OR COMPLY WITH ANY TERM, CONDITION, OR STIPULATION REQUIRED OF LOCATORS, HOLDERS, LESSEES, OR OPERATORS OF MINING CLAIMS OR CONCESSIONS, AND OF WATER RIGHTS AND TIMBER CONCESSIONS CONNECTED WITH THE MINING INDUSTRY, AND THE CONDONATION OF MINING, SPECIFIC AND REAL ESTATE TAXES, UNDER CERTAIN TERMS AND CONDITIONS**

**Section 1.** Any provision of existing law to the contrary notwithstanding:

(a) The enforcement of any term, condition or stipulation required to be performed, accomplished or complied with by locators, holders, lessees, owners, or operators of mining claims or concessions, or of water rights and timber concessions connected with the mining industry, which were existing and in force on January first, nineteen hundred and forty-two, as by reason of the war and circumstances arising therefrom, could not be performed, accomplished or complied with before the approval of this Act, is hereby waived for the period from nineteen hundred and forty-one to nineteen hundred and forty-seven, inclusive: Provided, That any locator, holder, lessee, owner or operator of a mining claim or concession who shall start or resume actual production on or before July first, nineteen hundred and forty-seven, shall comply with the term, condition, or stipulation herein waived, for the year in which such actual operation started or resumed.

(b) Locators or holders of mining claims whose right to file their lease applications therefor was existing and in force on January first, nineteen hundred and forty-two, but by the reason of the war and the circumstances arising therefrom, could not file the same before the approval of this Act, may file the said applications within two years from and after the date of the approval of this Act.

(c) All unpaid real estate taxes, rentals, and occupation fees, and penalties that may be imposed thereon, due or which may become due for the years nineteen hundred forty-one to nineteen hundred forty-seven, inclusive, on mining claims or concessions existing and in force on January first, nineteen hundred and forty-two, are hereby condoned: Provided, That any person or corporation which starts or resumes actual production on or before July first, nineteen hundred and forty-seven, shall pay the real estate taxes, rentals and occupation fees for the year, in which such actual operation was started or resumed.

(d) All unpaid royalties, ad valorem or specific taxes on all minerals mined from mining claims or concessions existing and in force on January first, nineteen hundred and forty-two, and which minerals were lost by reason of the war or of circumstances arising therefrom, are hereby condoned: Provided, That if said minerals had been or shall be recovered, or the value thereof received or shall be received, by the miner or producer, such royalties, ad valorem or specific taxes on the same shall immediately become due and payable.

**Section 2.** This Act shall take effect upon its approval.

Approved: October 29, 1946

