



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE EIGHTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON APRIL 11, 2001 IN LIEU
OF APRIL 12, 2001

PRESENT:

Hon. Celso P. Adolfo, City Vice Mayor & Presiding Officer
Hon. Nepomuceno P. Aparis I, City Councilor, Majority Floor Leader
Hon. Dennis Y. Capuyan, City Councilor, Assist. Maj. Floor Leader
Hon. Mariano Y. Corro, City Councilor
Hon. Sotero M. Pepito, City Councilor
Hon. Alfredo F. Capahi, City Councilor
Hon. Eduardo P. Tan, City Councilor
Hon. Jose C. Alfaro, Jr., City Councilor
Hon. Claudio P. Larrazabal, City Councilor
Hon. Chiqui B. Labagala, Ex-Officio City Councilor,
SK Federation President
Hon. Fe S. Lladoc, (Appointed in lieu of Hon. Benjamin B.
LLadoc (Deceased)), City Councilor



ABSENT:

Hon. Jose S. Serafica, (Sick Leave), City Councilor,
Minority Floor Leader
Hon. Fernando P. Parrilla, (Sick Leave), Ex-Officio City Councilor,
Chapter President, Liga ng mga Barangay ng Ormoc



EXPLANATORY NOTE

The governing law imposing an AMUSEMENT TAX in the City of Ormoc is found in Article 3, Section 2.3.3.1 to Section 2.3.3.4, inclusive, of Tax Ordinance No. 1, Known as the Ormoc City Revenue Code of 1977.

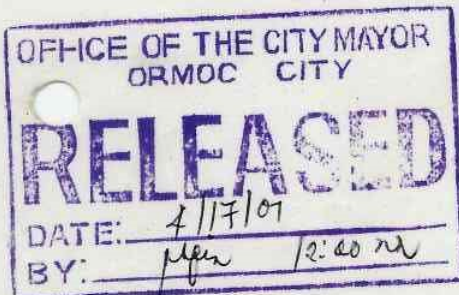
The imposition of the Amusement Tax per aforementioned Tax Ordinance is based on the admission fee as follows: "a) when the amount of admission is one peso (P1.00) or less, twenty per centum (20%) and b) when the amount paid for admission is more than one peso (P1.00), thirty per centum (30%)".

It is claimed by some operators of moviehouses in Ormoc City, that the imposition of the 30% amusement tax is "too onerous and exorbitant and has made this kind of business unprofitable", hence the closure of their moviehouse.

Presently there is not a single moviehouse in operation in Ormoc City. Such a situation does not speak quite well in our City.

In order to encourage the operation of moviehouses and other places of amusement in Ormoc City, the reduction of the present rate of Amusement Tax becomes imperative.

The authority of the City of Ormoc to impose and collect Amusement Taxes can be found in Section 140 in conjunction with Section 151 of the Local Government Code of 1991.



FOREGOING PREMISES CONSIDERED, on motion of the City Councilor Mariano Y. Corro, Chairman, Committee on Ways and Means, severally seconded by City Councilors Sotero M. Pepito, Eduardo P. Tan, Chiqui B. Labagala and Fe S. Lladoc; be it

RESOLVED, to pass and enact:

TAX ORDINANCE NO. 2001-002

AN ORDINANCE REVISING THE RATES OF AMUSEMENT TAX IN THE CITY OF ORMOC.

BE IT ORDAINED, by the 8TH SANGGUNIANG PANLUNGSOD ng ORMOC, in REGULAR SESSION assembled, that:

SECTION 1. This Ordinance shall be known and cited as "2001 AMUSEMENT TAX ORDINANCE OF ORMOC CITY".

SECTION 2. There shall be levied and collected from the proprietors, lessees, operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, An AMUSEMENT TAX of twenty percent (20%) of the gross receipts from admission fees; Provided, that in case the amusement tax due and payable is paid within twenty (20) days after the end of the month for which it is applicable, a discount of five percent (5%) of the tax due shall be given to the taxpayer.

SECTION 3. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

SECTION 4. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations EXCEPT pop, rock or similar concerts, shall be EXEMPT from the payment of the tax herein imposed, and those expressly provided for under Ordinance No. 63 s. 1997, and those expressly taxed under other national laws.

SECTION 5. (A). The amusement tax shall be payable on a monthly basis, except itinerant operators, and it shall be the duty of the proprietor, lessee or operator concerned, within twenty (20) days after the end of each month, to make a true and complete return of the amount of the gross receipts received during the preceding month, and to pay the tax due thereon; such return must show among others, the number of tickets sold, its serial numbers, and the number of tickets remaining unsold at the end of the month.

(B) In case of willful neglect to file the return or in case a false or fraudulent return is filed, the taxpayer concerned shall be subject to a penalty of fifty percent (50%) of the amount due, in addition to the surcharges and interest due thereon, if any, which penalty shall be paid within ten (10) days from receipt of the assessment thereof.

(C) Before tickets are used and sold, the same should first be registered with the Office of the City Treasurer of Ormoc which shall keep a record of all tickets registered, indicating therein all relevant information, such as but not limited to, the names and addresses of the

taxpayer, the starting and ending numbers of the tickets registered, the admission price of the ticket.

(D) Any operator, lessee, operator of theaters, cinemas, concert halls, circuses, boxing stadia and other places of amusement who fraudulently and willfully issues used-tickets for resale, or reissue used-tickets for admission shall suffer the penalty provided for in Section 7 hereof.

(E) In every place of amusement where admission fees are collected the proprietor, lessee or operator shall conspicuously post at the entrance and near the box office signs accurately stating the rate of admission prices.

(F) Whenever the proprietor or lessee of any amusement places changes the admission fee after the registration of the tickets, a notice to that effect shall be immediately sent to the Office of the City Treasurer and the corresponding notice shall be conspicuously posted in the place of business for the information of the public.

(G) In case of itinerant operators of amusement business subject to the amusement tax, the tax prescribed herein shall be paid immediately on the following day after the last show or performance and the corresponding discount given.

(H) An itinerant operator shall post a bond in the amount of TEN THOUSAND PESOS (P10,000.00) to be deposited with the City Treasurer to answer any liability arising from the non-payment of the amusement tax due.

SECTION 6. The amusement tax must be paid within the period specified in the preceding sections.

If the deadline for the payment of the amusement tax falls on a SATURDAY, SUNDAY or HOLIDAY, then it shall be paid on the next succeeding business day.

A surcharge of twenty-five (25%) of the taxes not paid on time, and an interest of two percent (2%) per month of the unpaid taxes including surcharges, until such amount is fully paid, shall be imposed and collected, but in no case shall the total interest on the unpaid amount or portion thereof exceeds thirty-six (36) months.

SECTION 7. Violation of any provision of this Ordinance shall upon conviction thereof, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both such fine and imprisonment, at the discretion of the court.

In case the taxpayer is a juridical person, its president or general manager shall be answerable therefor.

SECTION 8. Article 3 of Tax Ordinance No. 1, known as the Ormoc City Revenue Code of 1977 is expressly repealed, and other ordinances or portions thereof which are inconsistent with the provisions of this Ordinance are deemed repealed or modified accordingly.

SECTION 9. If any provision of this Ordinance is declared unconstitutional or invalid, other parts or provisions hereof not affected thereby shall continue to be in full force and effect.

Tax Ord. No. 2001-002

SECTION 10. This Ordinance shall take effect immediately after it shall have been posted at conspicuous places in Ormoc City for three consecutive weeks and published once in a newspaper of general circulation in Ormoc City.

ENACTED, April 11, 2001.

RESOLVED, FURTHER, to furnish copies of this Ordinance, one each to the Honorable City Mayor; the City Administrator, the City Legal Officer, the City Treasurer, the City Auditor, the City Licensing Officer and others concerned, -in Ormoc City;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance.

OSCAR LASAM
Secretary to the
Sangguniang Panglungsod

ATTESTED:

CELSD P. ADOLFO
City Vice Mayor & Presiding Officer

APPROVED:

EUFROCINO M. CODILLA, SR.
City Mayor

April 17, 2001

(Date)