

PRESENT:

Hon. Iraki Larrazabal	.....	City Mayor
" Rafael M. Omega	.....	City Councilor
" Victorino C. Teleron	.....	" "
" Guillermo T. Parrilla	.....	" "
" Flaviano Montesclaros	.....	" "
" Pablo S. Pajaron	.....	" "
" Margarito Tugonon	.....	" "
" Cleto P. Evangelista	.....	" "

ABSENT:

N O N E

Hon. Esteban C. Conejos was appointed Chief of Police on April 7, 1948 by the Hon. Secretary of Interior.

RESOLUTION NO. 152

The proposed Ordinance pertaining to the sale of gasoline, kerosene, petroleum and crude oil was read and discussed by the members of the Honorable Municipal Board.

On motion of Hon. Councilor Pajaron, seconded by Hon. Councilor Tugonon,

BE IT RESOLVED, as it is hereby resolved, *and adopted*

ORDINANCE NO. 9

"AN ORDINANCE FIXING LICENSE FEES FOR THE SALE OF GASOLINE, KEROSENE, PETROLEUM OR CRUDE OIL, AND PRESCRIBING RULES AND REGULATIONS THEREOF"

Be it Ordained by the Municipal Board of Ormoc City, that;

SECTION 1.- License Fees: No person, firm, or corporation shall engage in the business of selling gasoline, kerosene, or diesel fuel or crude oil, without securing a permit from the City Mayor and paying a license fee to the City Treasurer of Ormoc.

SECTION 2.- The license fees to be paid shall be as follows:

- (a) For every liter of gasoline sold--On Fourth ($1/4$) of a centavo.
- (b) For every liter of petroleum or kerosene sold--One Fourth ($1/4$) of a centavo.
- (c) For every liter of diesel or crude oil sold--One Fourth ($1/4$) of a centavo.

Provided, that the collection of license fees heretofore made by the City Treasurer at the rate herein fixed is hereby ratified by this ordinance.

SECTION 3.- Exemptions :- For the purpose of this Ordinance the following sales shall not be liable to license fees:

- (a) Sales of diesel fuel for marine propulsion purposes.
- (b) Sales of Aviation gasoline for aviation purposes.
- (c) Sales of gasoline, kerosene, or diesel fuel sold and shipped to other provinces.
- (d) Resale of gasoline, kerosene and diesel fuel which has already paid the City tax.

SECTION 4.- It shall be the duty of the person, firm or corporation engaged in the business of selling gasoline, kerosene, or diesel fuel, on which the license fee has not already

been paid, to file a sworn statement with the City Treasurer of Ormoc within twenty days of the succeeding month, in duplicate, setting forth therein the number of liters of gasoline, kerosene, and diesel fuel sold during the preceding month. In the case of a partnership or corporation there shall be attached to the statement filed for first time by a Manager or Officer of such partnership or corporation, an authority ~~from~~ from the partnership or corporation authorizing said Manager or Officer to sign for the corporation.

SECTION 5.- In order to determine the license fee the total number of liter of gasoline, kerosene, or diesel fuel sold to customers during the period shall be the bases for the collection of tax.

SECTION 6.- Payment of the Tax: The license fees provided in this section shall be paid not later than the 20th day of the next succeeding month. Any person, firm, or corporation who shall fail to pay the tax within the period prescribed above shall pay a surcharge of 20% of the original tax and such penalty shall be collected as part of the tax.

SECTION 7.- Penalty: Any person, firm, or corporation who violates any provisions of this ordinance shall be punished with a fine of not less than ten pesos not more than one hundred pesos or imprisonment of not less than three not more than thirty days of both such fine and imprisonment at the discretion of the court.

SECTION 8.- Compromise: The City Treasurer may compromise any civil or other case arising under this Ordinance may credit or refund taxes erroneously or illegally received, or penalties imposed without authority, and may remit before payment any tax that appears to be unjustly assessed or excessive.

SECTION 9.- Any Ordinance or provision thereof in conflict with any provision of this ordinance is hereby deemed repealed by this ordinance.

SECTION 10.- This ordinance shall take effect upon approval.

UNANIMOUSLY APPROVED.

Enacted April 17, 1948
Approved. April 19, 1948

I HEREBY CERTIFY THAT, the above quoted Ordinance is true and correct.

(SGD) MAXIMO MALINAO
Secretary

ATTESTED:
(SGD) INAKI LARRAZABAL
City Mayor

COPIES FURNISHED:

The Hon. Secretary of Interior, Manila
The City Treasurer, Ormoc City
The Chief of Police, Ormoc City
The Hon. City Mayor, Ormoc City
File

ATTESTED:
(SGD) RAMON BANTASAN
Secretary to the City Mayor

A CERTIFIED TRUE COPY:

January 29, 1954
ROBERTO P. BANTASAN
Clerk