

Office of the Secretary
Ormoc City

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE FIFTH
MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD AT ITS
SESSION HALL ON JANUARY 6, 1964

PRESENT:

Hon. Heliodoro T. Fiel,	Vice-Mayor, Presiding Officer
Hon. Benjamin F. Tugonon,	City Councilor
Hon. Narciso C. Alfaro,	City Councilor
Hon. Pelagio C. Kierulf,	City Councilor
Hon. Francisco D. Abas,	City Councilor
Hon. Anastacio D. Besabella,	City Councilor
Hon. Marciano S. Du,	City Councilor
Hon. Francisco D. Aviles,	City Councilor
Hon. Benjamin T. Pongos,	City Councilor

ABSENT:

N o n e .

RESOLUTION NO. 16

"WHEREAS, Councilor Du has informed this august Body of the pessimism expressed by the City Treasurer with regard to Section 3 of Ordinance No. 6, series of 1960, entitled "An Ordinance Imposing a Tax on the Sale of Liquor and Intoxicating Beverages in Ormoc City," particularly on the provision requiring the City Treasurer to print strip stamps which, besides entailing expenses, might lead unscrupulous hands to imitate printing of said stamps, to the detriment of the tax intensification campaign;

"WHEREAS, instead of printing strip stamps the City Treasurer has proposed that this august Body introduces into said ordinance certain amendments streamlined after those of other chartered cities;

"NOW, THEREFORE, the Board, on motion of Councilor Du, seconded by Councilor Tugonon;

"RESOLVED, as it is hereby resolved, to adopt:

ORDINANCE NO. 1

AN ORDINANCE AMENDING ORDINANCE NO. 6, SERIES OF 1960, OF THE FOURTH MUNICIPAL BOARD, ENTITLED "AN ORDINANCE IMPOSING A TAX ON THE SALE OF LIQUOR AND INTOXICATING BEVERAGES IN ORMOC CITY"

BE IT ORDAINED by authority of the Municipal Board of Ormoc City, Philippines, pursuant to the provisions of Republic Act 179, as amended by Republic Act 429, otherwise known as the Charter of Ormoc City, That:

SECTION 1. Section 3 of Ordinance No. 6, series of 1960, is hereby repealed and in its stead the following should be provided:

"SECTION 3. Manner of payment. - The tax imposed in Section 1 hereof shall be collected not only from retailers, bars, restaurants, and other eating places selling or serving liquor, but also from persons other than those mentioned herein, such as manufacturers, wholesalers, distributors, etc., for sales made directly to end-users or consumers.

"SECTION 3-a. Time of payment and penalty for delinquency. - The municipal tax herein prescribed shall be payable without penalty within twenty (20) days after the close of the calendar month for which the tax is due. Failure to pay the tax within the prescribed time shall render the taxpayer subject to a surcharge of fifty percentum (50%) for the first offense and one hundred percentum (100%) for subsequent failures to pay within the prescribed pe-



"SECTION 3-b. Report to be rendered by Taxpayer. - Immediately after the end of the calendar month, but in no case beyond the twentieth day of the succeeding month, every person, firm, association or corporation, subject to the tax herein imposed, shall prepare and file with the City Treasurer, on a form to be prescribed by said official for the purpose, a statement of his or its purchases or acquisitions and sales or other dispositions of alcoholic beverages, intoxicating liquor or other fermented drinks or spirits made during the preceding month, as well as the balances thereon on hand at the beginning and end of the month, which statement shall be sworn to before a notary public or other officers authorized to administer oaths. On the basis of said sworn statement the City Treasurer shall determine and collect the amount of the tax due. Should the City Treasurer or his authorized representatives, upon subsequent verification of the sworn statement referred to above discover that fraud, error or omission has resulted in the underdeclaration of the tax due, a revised statement shall be prepared and served the taxpayer concerned who shall have ten (10) days from receipt of such revised statement within which to settle the tax due without penalty, otherwise, the taxpayer shall be imposed the penalty provided for in Section 3-a of this Ordinance.

"SECTION 3-c. Inspection of taxpayers' books and records. - For the purpose of enforcing the provisions of this Ordinance, the City Treasurer or any of his deputies specifically authorized in writing for the purpose, shall have authority to examine the books and records of any person, firm, association or corporation, subject to the tax herein imposed; PROVIDED, That such examination shall be made only during regular business hours, unless the person, firm, association or corporation concerned shall consent otherwise."

SECTION 2. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, January 6, 1964.

APPROVED, January __, 1964.

"RESOLVED, FINALLY, to furnish a copy of this resolution-ordinance each to the City Treasurer, the City Auditor, the City Judge, the City Fiscal, and all liquor dealers, all of Ormoc City;

"CARRIED. Seven affirmative votes; One ~~abstention~~ registered by Councilor Alfaro."

I HEREBY CERTIFY to the correctness of the above-quoted resolution-ordinance.

ATTESTED:

HELIODORO T. FIEL
Vice-Mayor
Presiding Officer

RAMON BANTASAN
Secretary

APPROVED: January 14, 1964.

ESTEBAN C. CONEJOS
City Mayor

ATTESTED AS APPROVED:

MAXIMO MALINAO
Secretary to the City Mayor