

Republic of the Philippines
MUNICIPAL BOARD
Office of the Secretary
Ormoc City

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SIXTH MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD
AT ITS SESSION HALL ON MARCH 4, 1970

PRESENT:

Hon. Jesus B. Lladoc, Vice-Mayer, Presiding Officer	
Hon. Gregorio C. Yrasterza,	Floor Leader
Hon. Juanito T. Kangleon,	City Councilor
Hon. Cesar Samsen,	City Councilor
Hon. Eduardo P. Tan,	City Councilor
Hon. Albino P. Porcadilla,	City Councilor
Hon. Rafael M. Mejia,	City Councilor
Hon. Dionisio Torrevillas,	City Councilor

ABSENT:

Hon. Jose C. Aviles,	City Councilor
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RESOLUTION NO. 29

"WHEREAS, after a cursory study of the Omnibus Tax Bill it has come to the attention of the Committee on Ways and Means that cockpits, night clubs, bowling alleys, swimming pools and the like are considered establishments of amusements;

"WHEREAS, after a thorough examination of Ordinance No. 15, series of 1964, entitled, "An Ordinance Imposing an Amusement Tax for Every Ticket Sold By Any Theater, Cinema, Circus and other Show Business in Ormoc City and for other Purposes," it has been found out that all other amusements are not being taxed so that the said ordinance unintentionally becomes a class legislation;

"NOW, THEREFORE, on motion of Councilor Samsen, seconded by Councilor Porcadilla:

"RESOLVED, to adopt:

ORDINANCE NO. 20

AN ORDINANCE AMENDING ORDINANCE NO. 15, SERIES OF 1964

BE IT ORDAINED, by the Municipal Board of Ormoc City, That:

SECTION 1. Title. - The title of Ordinance No. 15, series of 1964, is hereby amended to read as follows:

"AN ORDINANCE IMPOSING AN AMUSEMENT TAX FOR EVERY TICKET SOLD BY THEATERS, CINEMAS, CIRCUSES AND OTHER SHOW BUSINESS, AND FOR GROSS EARNINGS OR PROCEEDS OF COCKPITS, NIGHT CLUBS, SWIMMING POOLS, BOWLING ALLEYS AND THE LIKE ESTABLISHMENTS IN THE CITY OF ORMOC, AND FOR OTHER PURPOSES."

SECTION 2. Amendment to Section 1. - Section 1 of Ordinance No. 15, series of 1964, is hereby amended to read as follows:

"SECTION 1. City tax. - There shall be paid to the City Treasurer an amusement tax in the City of Ormoc by operators or owners of:

a) Theaters, cinemas, circuses, and other show business - ten centaves (P0.10) for every balcony, loge or special admission ticket, and five centaves (P0.05) for every orchestra or general admission ticket sold;

b)

b) Cockpits, night clubs, swimming pools, bowling alleys and the like establishments - five per cent (5%) of the gross earnings or proceeds of said establishments, including "arribas" in the case of cockpits.

SECTION 3. Definition of terms. - For purposes of this Ordinance the following terms are defined, vis-a-vis:

- a) "Night club" - a place or establishment selling food and drinks ^{to the public} and where the customers are allowed to dance.
- b) "Swimming pool" - an artificial body of water for swimming amusements or recreation opened to the public for fees.
- c) "Arribas" - shares of the winnings or profits usually taken from cock bets.

SECTION 4. Time and manner of payment and penalty for delinquency. - The city tax herein imposed shall be payable without penalty within twenty (20) days after the close of every 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 twenty-five per cent (25%) for the first offense and one hundred percent (100%) for subsequent failures to pay within the prescribed period.

SECTION 5. Repeal. - Any ordinance or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 6. Construction of this Ordinance. - If any part or section of this Ordinance shall be declared unconstitutional or ultra vires, said part or section shall not invalidate any other provisions hereof.

SECTION 7. Penalty for violation. - Any violation of the provisions of this Ordinance shall be punishable by a fine of not more than one hundred pesos (P100.00) and imprisonment of not more than one month.

SECTION 8. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, March 4, 1970.

"RESOLVED, FURTHER, to furnish a copy of this resolution-ordinance each to the City Judge, the City Fiscal, the City Treasurer, the City Auditor, and operators or owners of show business and places or establishments of amusements, all of Ormoc City;

"CARRIED UNANIMOUSLY."

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

ATTESTED:

JESUS B. LLADOC
Vice-Mayor
Presiding Officer

LAUREANO J. SUAN
Secretary

APPROVED, March 4, 1970:

ENAKI A. LARACABAL
City Mayor

ATTESTED AS APPROVED:

TEOTIMO P. OCUBILLO
Secretary to the City Mayor