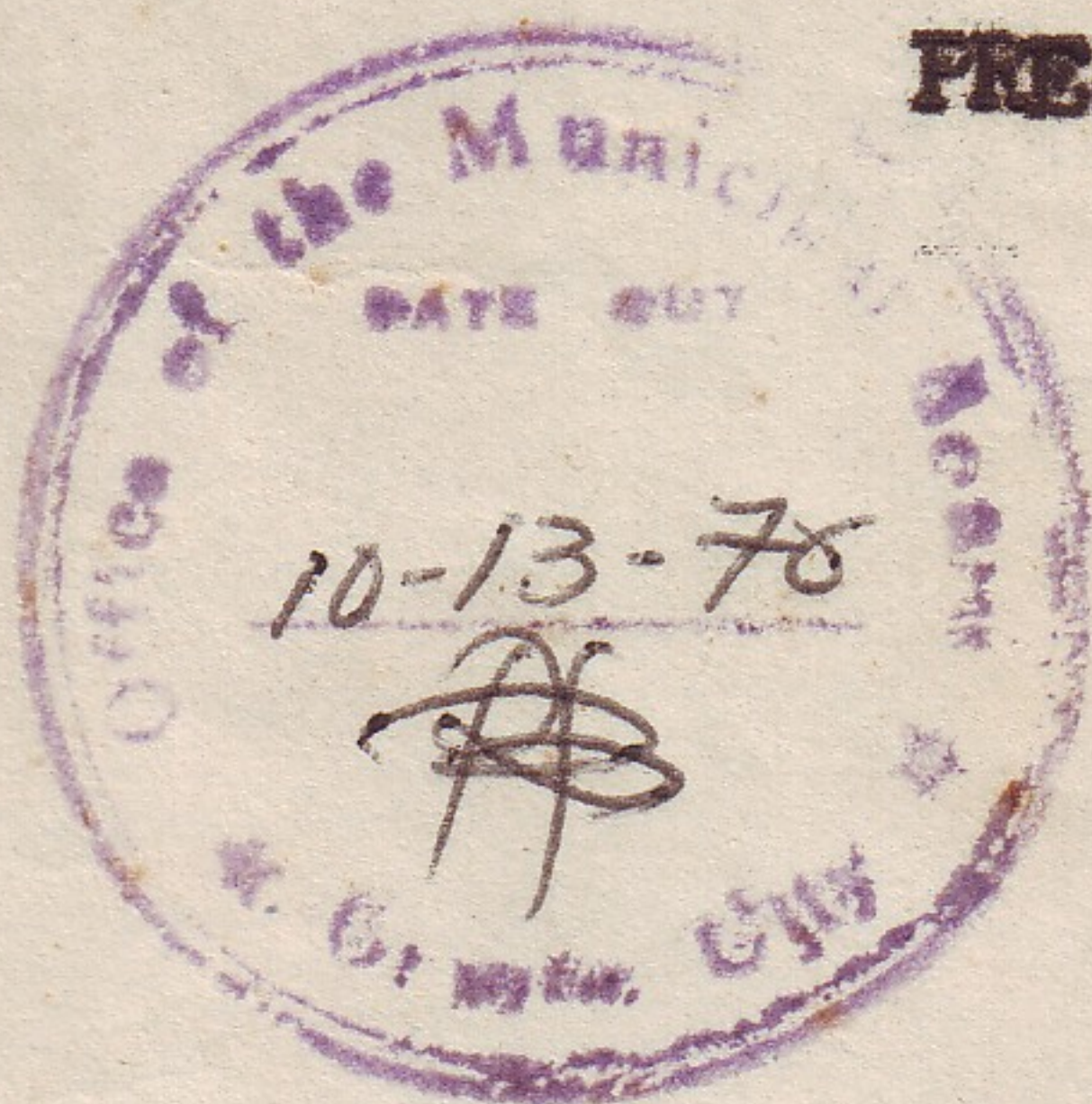
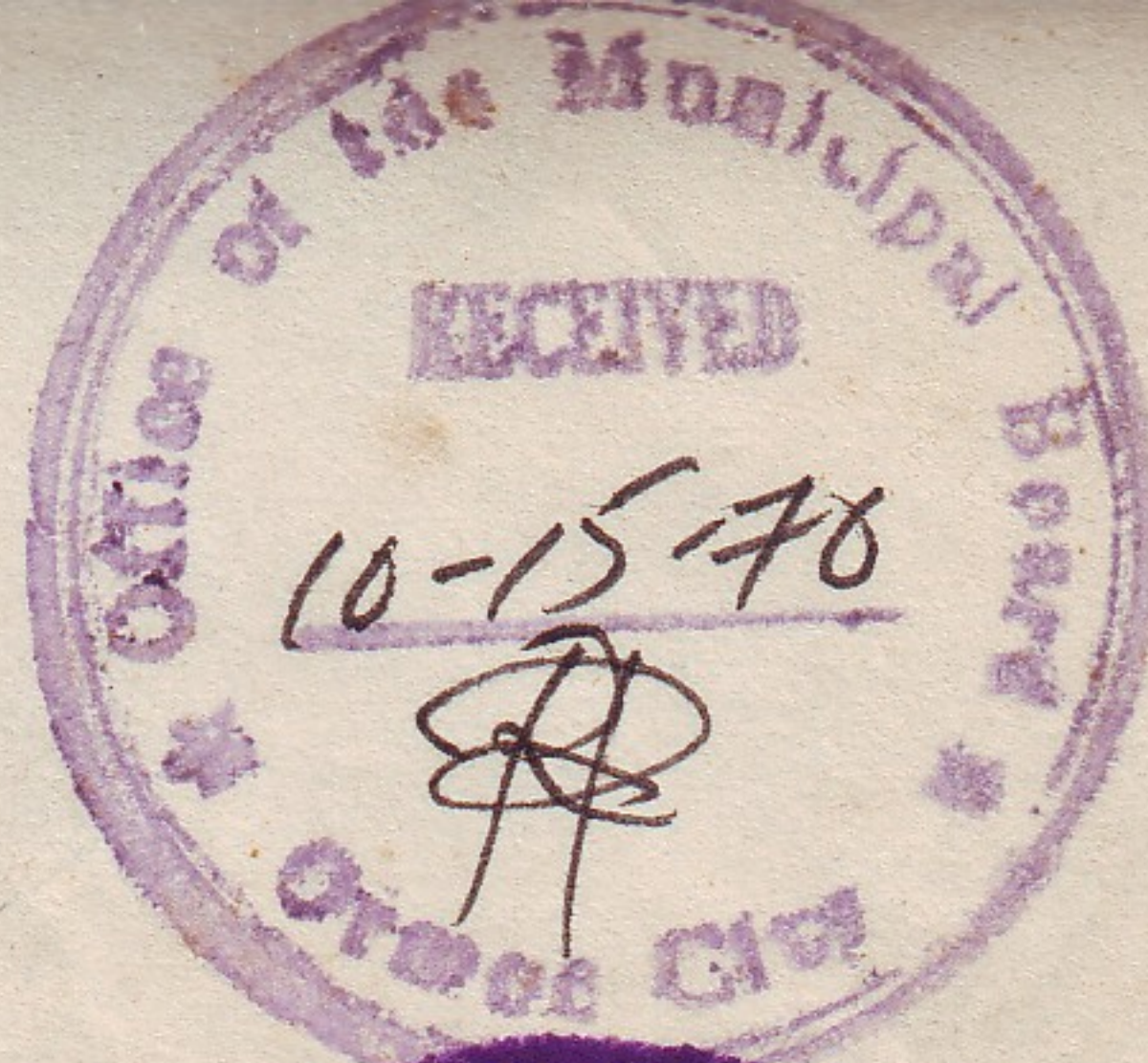


MUNICIPAL BOARD
Office of the Secretary
Ormoc City

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SIXTH MUNICIPAL BOARD OF ORMOG CITY, PHILIPPINES, HELD
AT ITS SESSION HALL ON OCTOBER 7, 1970



PRESENT:

Hon. Jesus B. Lladoc,	Vice-Mayer, Presiding Officer
Hon. Gregorio C. Yrasterza,	Floor Leader
Hon. Juanito T. Kangleen,	City Councilor
Hon. Jose C. Aviles,	City Councilor
Hon. Cesar Sansen,	City Councilor
Hon. Eduardo P. Tan,	City Councilor
Hon. Albino P. Percadilla,	City Councilor
Hon. Rafael M. Mojia,	City Councilor
Hon. Denisio Terrevillas,	City Councilor

ABSENT:

N

RESOLUTION NO. 142

"The Board, on motion of Councilor Percadilla, seconded by Councilor Sansen;

"RESOLVED, to adopt:

ORDINANCE NO. 70

AN ORDINANCE AMENDING FURTHER ORDINANCE NO. 6, SERIES OF 1960, AS VARIOUSLY AMENDED, SO AS TO INCLUDE TUBA OR THE LIKE AND SOFT DRINKS IN THE IMPOSITION OF CITY TAX.

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

SECTION 1. Title of the Ordinance. - The title of Ordinance No. 6, series of 1960, as variously amended, is hereby amended to read as follows:

"AN ORDINANCE IMPOSING A CITY TAX ON THE SALE OF LIQUOR OR INTOXICATING BEVERAGES AND SOFT DRINKS IN ORMOG CITY, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES."

SECTION 2. City tax. - There shall be collected on any sale of liquor or intoxicating beverages and soft drinks of any form in Ormoc City by manufacturers and wholesalers for purposes of a city tax as provided hereunder as follows:

Per bottle or container of:

1. liquor or intoxicating beverages-

- a. not exceeding P0.50, a tax of two-and-one-half centaves (P0.025)
- b. over P0.50 but not exceeding P1.00,
a tax of five centaves (0.05)
- c. over P1.00 but not exceeding P2.00,
a tax of ten centaves (0.10)
- d. over P2.00, the amount of tax provided for under schedule "c", plus two-and-one-half centaves (P0.025) per P1.00 or any fraction thereof.

2. soft drinks, a tax of one-half centave (0.005)

SECTION

SECTION 3. Definition of terms. - For purposes of this Ordinance, the following words and phrases are defined:

a) "Liquor or intoxicating beverages" - any alcoholic drinks containing each a specified percentage of alcohol by volume or weight which may be in the form of whiskey, brandy, gin, rum, cocktail, wine, champagne, vermouth, ale stout, saki, beer, tea, and others.

b) "Soft drinks" - any non-alcoholic drinks containing each a specified percentage of extract or juice of the cola, orange, lemon, grape and other fruit varieties having soothing or quietly agreeable quality not offensive to the sense of taste which may be in the form of coca-cola, pepsi-cola, zinha-cola, true-orange, mission orange, morinda orange, lemon-line, seven-up, and others.

c) "Wholesaler" - any one who, for himself or on commission, sells or offers for sale liquor or intoxicating beverages and soft drinks in larger quantities than five liters at any one time, or who sells or offers the same for sale for the purpose of resale, irrespective of quantity.

SECTION 4. Time and manner of payment and penalty for delinquency. - The city tax imposed in Section 2 hereof shall be collected from manufacturers and wholesalers or the like for sale made directly to consumers or end-users and 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 percent (50%) for the first offense and one hundred percent (100%) for subsequent failures to pay within the prescribed period.

SECTION 5. 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 of 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 and soft drinks made during the preceding month, as well as the balances thereon on hand at the beginning and end of the month, which 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 4 hereof.

SECTION 6. Inspection of taxpayer's 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 7. Issuance of sales invoice. - All manufacturers and wholesalers or the like selling liquor, intoxicating beverages, or soft drinks subject to this Ordinance shall be required to issue sales invoice to every buyer.

SECTION 8. Penalty for violation. - Any sale done in violation of this Ordinance shall be punishable by a fine of not less than fifty pesos (P50.00) but not exceeding two hundred pesos (P200.00) or an imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment at the discretion of the court. If the violation is committed by a partnership, firm, corporation, entity or the like, the person charged with the management thereof shall be held criminally liable or responsible. Any repetition of the same offense shall render the said violator subject to a fine of two hundred pesos (P200.00) and confiscation of the liquor, intoxicating beverages or soft drinks thus sold, as well as cancellation of the permit or license to sell such commodities.

SECTION 9. Repeal. - Ordinance No. 6, series of 1960, as amended by Ordinances No. 1 and No. 2, both series of 1964, and Ordinance No. 53, series of 1965, and any other ordinance inconsistent with this Ordinance, are hereby modified or repealed accordingly.

SECTION 10. Separability. - If any part or section of this Ordinance shall be declared unconstitutional or ultra vires, the same shall not invalidate any other parts or sections hereof.

SECTION 11. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, October 7, 1970.

"RESOLVED, FURTHER, to furnish a copy of this resolution-ordinance each to the City Treasurer, the City Auditor, the City Judge, the City Fiscal, and all concerned, in Ormoc City;
"CARRIED UNANIMOUSLY."

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

LAUREANO J. SUAN
Secretary

ATTESTED:

JESUS B. LIABOC
Vice-Mayer
Presiding Officer

APPROVED, Oct. 14, 1970:

INAKI A. LARRAZABAL
City Mayor

ATTESTED AS APPROVED:

TEOFINO P. COUBILLO
Secretary to the City Mayor