



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SEVENTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON DECEMBER 14, 1995

Hon. Benjamin B. Lladoc, Acting Presiding Officer, Kagawad
Hon. Claudio P. Larrazabal, Asst. Majority Floor Leader, Kagawad
Hon. Sotero M. Pepito, Kagawad
Hon. Alfredo F. Capahi, Kagawad
Hon. Manuel T. Fiel, Kagawad
Hon. Jose C. Alfaro, Jr., Kagawad
Hon. Gregorio A. Yrastorza, Jr., Kagawad
Hon. Mariano Y. Corro, Minority Floor Leader, Kagawad
Hon. Fernando P. Parrilla, Chapter Pres., Liga ng mga Barangay ng
Ormoc, Ex-Officio, Kagawad
Hon. Angelyn R. Paca, SK Federation President, Ex-Officio, Kagawad

ABSENT:

Hon. Benjamin F. Tugonon, (O.B. - Tacloban), Vice-Mayor &
Presiding Officer
Hon. Celso P. Adolfo, (O.B. - Tacloban), Majority Floor Leader,
Kagawad
Hon. Jose B. Conejos, Kagawad

RESOLUTION NO. 95-148

A RESOLUTION TO RETURN TO THE SANGGUNIANG PAMBARANGAY OF
SAN JOSE, THIS CITY, THEIR TAX ORDINANCE NO. 1, SERIES
OF 1995, ENTITLED: "ENACTING A BARANGAY TAX ORDINANCE
ON THE BUSINESS OF RETAIL STORES" FOR THE REASONS
STATED HEREUNDER, AND TO RECOMMEND THAT THE SAME BE
AMENDED ACCORDINGLY.

WHEREAS, submitted to this august Body for review as mandated by
the Local Government Code of 1991 is TAX ORDINANCE NO. 1, Series of
1995, entitled: "ENACTING A BARANGAY TAX ORDINANCE ON THE BUSINESS OF
RETAIL STORES" of the Sangguniang Pambarangay of San Jose, this city;

WHEREAS, a review made on the aforecited Tax Ordinance disclosed
that Sections 4 and 5 thereof are not in accord with Article 240 par.
(a) and Article 242 par. (b) respectively, of the Rules and Regulations
Implementing the Local Government Code of 1991;

WHEREFORE, on motion of Kagawad Mariano Y. Corro, Chairman,
Committee on Laws and Ordinances, jointly seconded by mga Kagawad
Sotero M. Pepito and Fernando P. Parrilla; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass a resolution to return
to the Sangguniang Pambarangay of San Jose, this City, their Tax
Ordinance No. 1, Series of 1995, entitled: "Enacting a Barangay Tax
Ordinance on the Business of Retail Stores" for the reasons stated
hereunder, and to recommend that the same be amended accordingly, to
wit:

1. Section 4 thereof which imposes an initial tax of Two
Hundred Fifty Pesos (P250.00) on newly started retail
stores is not consistent with the provision of Article
240, par. (a) of the RRILGC of 1991 which authorizes

Barangays to impose a tax not exceeding one percent (1%) on the gross sales or receipts of the PRECEDING calendar year of Fifty Thousand Pesos (P50,000.00) or less, in the case of barangays within the City; hence, the imposition of the initial tax of P250.00 on newly started retail stores has no legal basis notwithstanding that the initial tax can be tax credited to the tax assessment for subsequent years.

It is emphasized herein that the taxing power of barangays on retail stores is limited to retail stores with gross sales or receipts of the preceding calendar year of P50,000.00 or less, in the case of barangays within the City; hence, retail stores whose gross sales or receipts of the preceding calendar year exceeding P50,000.00 are already beyond the taxing power of barangays.

2. Section 5 thereof which mandates a separate tax assessment "when two or more stores are operated by one owner within the barangay" contravenes the provision of Article 242, par. (b) of the RRJGC of 1991, with states:

"If a person conducts or operates two (2) or more related business which are subject to the same rate of imposition, the tax shall be computed on the basis of the COMBINED TOTAL GROSS SALES OR RECEIPTS of the two (2) or more related businesses."

3. The EFFECTIVITY CLAUSE of said Ordinance, Section 17 thereof, is left BLANK. This must be filled in.


As to the effectivity and the numbering of TAX ORDINANCE, please refer to Articles 275 and 276 of the RRJGC of 1991.

ENACTED, December 14, 1995.

RESOLVED, FURTHER, to furnish copies of this resolution each to His Honor, the City Mayor; the City Treasurer, the City Budget Officer, the City Accountant, the DILG-ACLG Officer and the Barangay Chairman/Treasurer of Barangay San Jose, -all in Ormoc City;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


BENJAMIN B. LLADOC
Acting Presiding Officer
Kagawad

Res. No. 95-148

ATTESTED:

Sumaling
HERMOGENA P. SUMALING
Secretary to the
Sangguniang Panlungsod

APPROVED:

[Signature]
EUFROCINO M. CODILLA, SR.
City Mayor

12/21/95
(Date)