



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC

2523 & 2714



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
THIRD SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT ITS
SESSION HALL ON JULY 30, 1986

PRESENT:

Hon. Benjamin B. Lladoc, OIC, Office of the Vice-Mayor
Presiding Officer
Hon. Gregorio A. Yrastorza, Jr., Kagawad, Floor Leader
Hon. Antero T. Fiel, Kagawad
Hon. Vicente V. Redoña, Kagawad
Hon. Rodolfo L. Rivilla, Jr., Kagawad
Hon. Arnulfo C. Salazar, Kagawad
Hon. Laureano J. Suan, Kagawad
Hon. Avelina D. Subingsubing, Kagawad
Hon. Antonio C. Sumaljag, Kagawad
Hon. Romeo M. Hermosilla, ABC President, Kagawad

ABSENT:

Hon. Ma. Emily C. Codilla, PKB President, Kagawad
(On Leave)

RESOLUTION NO. 50

"WHEREAS, the Sangguniang Panlungsod ng Ormoc is in receipt from the City Treasurer a copy of Local Tax Regulations No. 1-86 dated May 21, 1986 of the Ministry of Finance authorizing the Sangguniang Panlalawigan/Panlungsod of each province and chartered city and the Metropolitan Manila Commission to enact an ordinance levying the annual occupation tax on the professions or callings enumerated therein;

"NOW, THEREFORE, on motion of Kagawad Redoña, seconded by Kagawad Hermosilla; be it

"RESOLVED, to adopt:

TAX ORDINANCE NO. 3

AN ORDINANCE TO AMEND SECTION 2.2.1.1., ARTICLE 1, CHAPTER 2, TITLE II, OF TAX ORDINANCE NO. 1, OTHERWISE KNOWN AS THE "ORMOC CITY REVENUE CODE OF 1977", AS AMENDED, LEVYING THE OCCUPATION TAX ON PROFESSIONS OR CALLINGS, PURSUANT TO LOCAL TAX REGULATIONS NO. 1-86, DATED MAY 21, 1986 OF THE MINISTRY OF FINANCE.

BE IT ORDAINED, by the Sangguniang Panlungsod ng Ormoc, That:

SECTION 1. Amendment. - Section 2.2.1.1., Article 1, Chapter 2, Title II, of Tax Ordinance No. 1, otherwise known as the "Ormoc City Revenue Code of 1977", as amended, levying the annual occupation tax on professions and callings, pursuant to Local Tax Regulations No. 1-86, dated May 21, 1986 of the Ministry of Finance, is hereby amended to read as follows:

Section 2.2.1.1. Imposition of Tax. - There is hereby imposed an annual occupation tax on all persons engaged in the exercise or practice of their profession or calling in the City of Ormoc, as follows:

(a) Seventy-five pesos:

Lawyers, medical practitioners, architects, interior decorators, certified public accountants, civil, electrical, chemical, mechanical, mining, sanitary, INDUSTRIAL, AGRICULTURAL OR GEODETIC ENGINEERS, ELECTRONICS AND COMMUNICATION ENGINEERS, CHIEF MOTOR ENGINEERS, Pharmacists, medical, FOOD OR SUGAR TECHNOLOGISTS, NUTRITIONIST, insurance agents and sub-agents, customs brokers, REAL ESTATE BROKERS, STOCK BROKERS, marine surveyors, actuaries, registered master plumbers, registered electricians, REGISTERED RADIO-T.V. TECHNICIANS, veterinarians, dentists, optometrists, opticians, commercial aviators, professional appraisers or connaisseurs of tobacco and other domestic or foreign products, licensed ship masters, MASTER MARINERS, marine chief engineers, NAVAL ARCHITECTS, and PROFESSIONAL CONSULTANTS.

Mechanical plant engineers, junior mechanical engineers and certified plant mechanics, unless they are professional mechanical engineers and have paid the corresponding fixed tax for mechanical engineers.

(b) Fifty-pesos:

Land surveyors, chief mates, marine second engineers, registered nurses, chiropractors, tattooers, masseurs, peloteris, jockeys, professional actors and actresses, stage performers, hostesses, statisticians, commercial stewards and stewardesses, flight attendants, insurance adjusters, HOTEL OR RESTAURANT CHIEFS, dieticians, embalmers, CERTIFIED MONTICIANS, CLUB FLOOR MANAGERS, SALES SUPERVISORS/MANAGERS, PROFESSIONAL PRINT, TELEVISION AND STAGE MODELS, COUTTURIERS, PROFESSORS OR INSTRUCTORS OF PRIVATE UNIVERSITIES, COLLEGES AND VOCATIONAL SCHOOLS, RADIO-T.V. NEWSCASTERS/ANNOUNCERS, RADIO-T.V.-MOVIE-STAGE DIRECTORS, RADIO-T.V.-MOVIE-STAGE PRODUCTION DESIGNERS, REGISTERED TOURIST GUIDES, FOREIGN EXCHANGE DEALERS/MONEY CHANGERS, PROFESSIONAL BASKETBALL PLAYERS, GOLFERS, BOXERS, TENNIS PLAYERS, BOWLERS, CHESS PLAYERS, AND OTHER PLAYERS OF PROFESSIONAL GAMES SUPERVISED BY THE GAMES AND AMUSEMENT BOARD, PROFESSIONAL ATHLETIC COACHES AND ASSISTANT COACHES, PROFESSIONAL ATHLETIC TRAINERS, PROFESSIONAL ANIMAL TRAINERS, second mates, third mates, third marine engineers and fourth marine engineers, X-ray technicians, FORESTERS AND GEOLOGISTS, MIDWIVES, CHEMISTS, ASSOCIATE AND ASSISTANT ELECTRICAL ENGINEERS, MARINE OFFICERS, and THERAPISTS; PROVIDED, THAT MIDWIVES, AND THERAPISTS WHO HAVE ALREADY PAID THE CORRESPONDING OCCUPATION TAX FOR NURSES IF THEY ARE AT THE SAME TIME REGISTERED NURSES, SHALL NO LONGER BE REQUIRED TO PAY THE OCCUPATION TAX FOR MIDWIVES AND THERAPISTS, RESPECTIVELY, AND CHEMISTS, ASSOCIATE AND ASSISTANT ELECTRICAL ENGINEERS AND MARINE OFFICERS WHO HAVE PAID ALREADY THE CORRESPONDING OCCUPATION TAX FOR CHEMICAL ENGINEERS, ELECTRICAL ENGINEERS AND MARINE OR SECOND ELECTRICAL ENGINEERS, RESPECTIVELY, SHOULD LIKEWISE BE NO LONGER REQUIRED TO PAY THE OCCUPATION TAX FOR CHEMISTS, ASSOCIATE OR ASSISTANT ELECTRICAL ENGINEERS, AND MARINE OFFICERS, RESPECTIVELY.

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

ENACTED, July 30, 1986.

(RES. NO. 50, TAX ORD. NO. 3, PAGE THREE)

"RESOLVED, FURTHER, to furnish a copy of this resolution each to the Honorable Minister of Finance, Metro Manila, the City Treasurer, and all concerned;

"CARRIED UNANIMOUSLY."

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


EMMANUEL ANTHONY C. SABELLINO
Secretary

ATTESTED:


BENJAMIN B. LLADOC
OIC, Office of the Vice-Mayor
& Presiding Officer

APPROVED:


EMETERIO V. LARRAZABAL
OIC, City Mayor's Office

ATTESTED AS APPROVED:


CELESTINO L. LARRAZABAL
Secretary to the Mayor