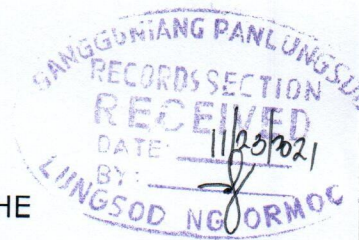


REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
FIFTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD
AT THE SANGGUNIANG PANLUNGSOD SESSION HALL,
ORMOC CITY HALL BUILDING
ON NOVEMBER 09, 2021

PRESENT:

Leo Carmelo L. Locsin, Jr.	City Vice Mayor & Presiding Officer
Roiland H. Villasencio,	SP Member, 1 st Asst. Majority Floor Leader
Tomas R. Serafica,	SP Member, Presiding Officer "Pro-Tempore"
Nolito M. Quilang,	SP Member, 2 nd Asst. Majority Floor Leader
Eusebio Gerardo S. Penserga,	SP Member
Jasper M. Lucero,	SP Member
Peter M. Rodriguez,	SP Member
Vincent L. Rama,	SP Member
Gregorio G. Yrastorza III,	SP Member
Lalaine A. Marcos,	SP Member
Esteban V. Laurente,	Ex-Officio SP Member, Chapter President, Liga ng mga Barangay ng Ormoc
Joan Marbie C. Simbajon,	Ex-Officio SP Member, Chapter President, Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

ON LEAVE:

Benjamin S. Pongos, Jr.,	SP Member, Majority Floor Leader
--------------------------	----------------------------------

PREFATORY STATEMENT

WHEREAS, the 15th Sangguniang Panlungsod ng Ormoc was in receipt of an endorsement from the Office of the City Mayor dated August 9, 2021 requesting for the amendment of Ordinance No. 29 dated January 30, 1992 to harmonize the provisions therein with that of RA 7160, otherwise known as the Local Government Code of 1991, to wit: (1) Amendment of Section 1. Imposition of tax, to be amended to Section 1. Professional Tax with a rate of PHP 300.00 from PHP 75/150, in pursuant to Section 139 of RA 7160; (2) Amendment by Addition, Inclusion of Section 150. Situs of Taxation in Tax Ordinance No. 29.

WHEREAS, under Section 139 of the Local Government Code, Professional Tax may be levied to any person engaged in the exercise or practice of his profession requiring government examination as such amount which in no case exceed Three hundred pesos (P300.00);

WHEREAS, Ordinance No. 29 imposed an annual occupation tax on all persons engaged in the exercise of their profession or calling in the City of Ormoc in the amount of Seventy Five Pesos (PHP 75.00) and One Hundred Fifty Pesos (PHP 150.00) with respect to the kind of profession as provided in the said Ordinance;

WHEREAS, upon request of the City Treasurer to increase the aforementioned tax, this Body, pursuant to Section 191 of the Local Government Code, finds the same reasonable considering the length of time said Ordinance is in effect without increasing the amount of tax;

WHEREAS, Section 150. Situs of Taxation of the Local Government Code provides for the manner of collection of taxes from businesses enumerated under Section 143 thereof;

WHEREAS, Section 2 of Ordinance No. 29 has implemented Section 143 of the Local Government Code, however, the Situs of Taxation under Section 150 of the same Code was not included in Ordinance No. 29 therefore it is deemed proper to amend the said Ordinance by including the situs of taxation;

WHEREAS, a public hearing was conducted last September 24, 2021 in compliance of the legal requirement provided for in the Local Government Code;

WHEREAS, the foregoing premises considered, this Sanggunian finds great merit in the City Mayor's requested amendment intended for the benefit of the City and to the community as a whole;

WHEREFORE, on motion of SP Member Tomas R. Serafica, Chairman, Committee on Ways & Means, severally seconded by SP Members Gregorio G. Yrastorza III, Lalaine A. Marcos, Esteban V. Laurente and Joan Marbie C. Simbajon; be it

RESOLVED, to enact:

**TAX ORDINANCE NO. 006
(Series of 2021)**

AN ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 29, OTHERWISE KNOWN AS "AN ORDINANCE IMPLEMENTING THE PROVISIONS OF SECTIONS 139, 143, 148, 156, 157, 158, 160, 161, 162, 163 AND 164 OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991," AND INCORPORATING THEREIN A NEW PROVISION.

BE IT ORDAINED by the 15th Sangguniang Panlungsod in its Regular Session, assembled, That:

SECTION 1. Section 1 of ORDINANCE NO. 29 is hereby amended, to read as follows:

"SECTION 1. PROFESSIONAL TAX – There is hereby imposed the amount of Three Hundred Pesos (PHP 300.00) as annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination.

Every person legally authorized to practice his profession shall pay the professional tax to the City where he practices his profession or where he maintains his principal office in case he practices his profession in several places. Provided, however, that such person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.

Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.

The professional tax shall be payable annually on or before the thirty first (31st) day of January. Any person who first begins to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him."

SECTION 2. SITUS OF THE TAX. -

- (a) For purposes of collection of the taxes under Section 2 of Ordinance No. 29, manufacturers, assemblers, repackers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks and other financial institutions, and other businesses, maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the Local Government Unit of Ormoc City where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the city where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such city or municipality.
- (b) The following sales allocation shall apply to manufacturers, assemblers, contractors, producers, and exporters with factories, project offices, plants, and plantations in the pursuit of their business:
 - (1) Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located; and
 - (2) Seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant, or plantation is located.
- (c) In case of a plantation located at a place other than the place where the factory is located, said seventy percent (70%) mentioned in subparagraph (b) of subsection (2) above shall be divided as follows:
 - (1) Sixty percent (60%) to the city or municipality where the factory is located; and
 - (2) Forty percent (40%) to the city or municipality where the plantation is located.
- (d) In case where a manufacturer, assembler, producer, exporter or contractor has two (2) or more factories, project offices, plants, or plantations located in different localities, the seventy percent (70%) mentioned in subparagraph (b) of subsection (2) above shall be prorated among the localities where the factories, project offices, plants, and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.
- (e) The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant, or plantation is located.

SECTION 3. INCORPORATING CLAUSE – All existing applicable laws, ordinances, resolutions, or issuances related and not inconsistent to the purpose for which this amendatory Ordinance has been passed and approved are deemed incorporated.

SECTION 4. REPEALING CLAUSE – All Ordinances and/or Resolutions, or portions thereof, inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 5. SEPARABILITY CLAUSE – If for any reason any provision of this Ordinance is declared unconstitutional or invalid by any competent court, the other parts or provisions hereof which are not affected thereby shall continue in full force and effect.

SECTION 6. EFFECTIVITY - This Ordinance shall take effect immediately upon approval and after compliance with necessary posting and publication requirements of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

ENACTED, November 09, 2021.

RESOLVED FURTHER, to furnish copies of this Tax Ordinance each the City Mayor Richard I. Gomez; the City Administrator; the City Legal Officer; the City Treasurer; the City Auditor; BPLO; ORCHAM; OLBA; the President, Liga ng mga Barangay ng Ormoc; the City Local Government Operations Officer-DILG; and other offices concerned;

CARRIED by Nine (9) Affirmative Votes with One (1) Abstention registered, by SP Member Nolito M. Quilang.

I HEREBY CERTIFY to the correctness of the above ordinance.

MARIA ANTONIETA G. CO HAT
Secretary to the
Sangguniang Panlungsod

ATTESTED:

TOMAS R. SERAFICA
SP Member
Presiding Officer "Pro-Tempore"

APPROVED:

RICHARD I. GOMEZ
City Mayor

22 NOV 2021
(Date)