ORDINANCE NO. 03-092

AN ORDINANCE AMENDING SECTION 5(b), (i), AND (k) OF CHAPTER I, TITLE II OF ARTICLE I AND SECTION 8 (1) OF ARTICLE II OF ORDINANCE NO. 02-076 OTHERWISE KNOWN AS THE REVISED REVENUE CODE OF MUNTINLUPA.

Sponsored by:
Hon. Melchor R. Teves
Hon. Mario E. Bulay, Jr.
Hon. Christian Glenn D. Lorica
Hon. Francis Ian T. Bagatsing
Hon. Atty. Patricio L. Boncayao, Jr.
Hon. Bal Nieves
Hon. Dr. Nicanor L. Echavez
Hon. Allan Rey A. Camilon
Hon. Atty. Raul R. Corro
Hon. Atty. Icasiano M. Dela Rea
Hon. Lucio B. Constantino
Hon. Mamerto T. Sevilla, Jr.
Hon. Rufino B. Joaquin
Hon. Santiago V. Carlos, Jr.
Hon. Artemio A. Simundac

WHEREAS, the Sangguniang Panglungsod of Muntinlupa passed and approved Ordinance No. 02-076, otherwise known as the “Revised Revenue Code of the City of Muntinlupa”, amending the prescribed rates of taxes under Ordinance No. 93-35 or the old “Muntinlupa Revenue Code”;

WHEREAS, in Title II, Chapter I, Article I of Ordinance No. 02-076, a quarterly mode of assessment and collection of graduated tax on the following businesses was adopted:

a. Wholesalers, distributors, or dealers of any article of commerce of whatever kind or nature (Section 5 b);

b. Owners and operators of hotels and motels (Section 5 i) and

c. Owners and operators of privately-owned public markets and shopping centers (Section 5 k);

d. Warehouse, representative offices and other business granted special tax privileges (Section 8(1), Article II);

WHEREAS, the quarterly mode of assessment and collection of the graduated business tax has worked undue hardships upon the foregoing affected businesses, which have since been required to prepare and submit certified statements of gross sales/receipts every quarter for purposes of assessment of the City,
WHEREAS, considering the present condition of the economy, there is a need to revert back to the annual system of assessment and collection of the graduated business tax;

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED by the Members of the Sangguniang Panlungsod duly assembled the following:

SECTION 1. Section 5(b), (i), and (k) Chapter I, Article I of Ordinance No. 02-076 is hereby amended to read as follows:

Section 5. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective businesses within the City of Muntinlupa a Graduated Business Tax in the amounts hereafter prescribed.

(b). On wholesalers, distributors or dealers of any articles of commerce of whatever kind or nature in accordance with the following schedule:

\[
\text{AMOUNT OF TAX} \\
\text{PER ANNUM}
\]

(i). Owners or operators of hotels and motels shall pay the tax in accordance with the following schedule:

\[
\text{AMOUNT OF TAX} \\
\text{PER ANNUM}
\]

3 percent of total gross receipts

(k). Owners or operators of privately-owned public markets and shopping centers shall pay the tax in accordance with the following schedule:

Gross Sales/ Receipts for the proceeding calendar year

\[
\text{AMOUNT OF TAX} \\
\text{PER ANNUM}
\]

SECTION 2. Section 8 (1), Article II is hereby amended to read as follows:

Section 8. Imposition of Tax. There is hereby imposed, as specified below, taxes on the following businesses in the City.

1. Warehouse, representative offices and other business granted special tax privileges:

\[
\text{AMOUNT OF TAX PER ANNUM}
\]

- Manufacturer 0.25%
- Exporter 0.50%
- Dealer/ Wholesaler 0.75%
- Services 0.75%
- Retailer 1.25%

City Hall of Muntinlupa
National Road, Putatan, Muntinlupa City, Philippines
SECTION 3. REPEALING CLAUSE. Any other ordinances, resolutions or parts thereof, which are inconsistent herewith, are hereby repealed or modified accordingly.

SECTION 4. SEPARABILITY CLAUSE. If for any reason or reasons, any section or provision of this ordinance shall be held unconstitutional or invalid, no other section or provision thereof shall be affected thereby.

SECTION 5. EFFECTIVITY. This ordinance shall take effect after publication in a newspaper of general circulation in the City of Muntinlupa.

APPROVED by the Sangguniang Panlungsod of Muntinlupa during its 70th Regular Session on the 10th day of April 2003.

CONCURRED:

VINCENTE L. D. BONCAAYO, JR.
Councilor

LUCIO B. CONSTANTINO
Councilor

MARIO E. BULAY, JR.
Councilor

MAMERTO T. SEVILLA, JR.
Councilor

RUPERTO JOAQUIN
Councilor

SANTIAGO V. CARLOS, JR.
Councilor

ATTY. ICAIANO M. DELA REA
Councilor
Page 4
Ordinance No. 03-092

CHRISTIAN GLENN D. LORICA
Sectoral Representative
President
Federation of Sangguniang Kabataan

ARTEMIO A. SIMUNDAC
Sectoral Representative
President
Association of Barangay Captains

ABSTAIN:
ALDRIN L. SAN PEDRO
Councilor

ABSENT:
ELMER S. ESPELETA
Councilor

RENE CARL S. CAYETANO
Councilor

I HEREBY CERTIFY, as to the correctness of the foregoing Ordinance.

ATTY. ISIDORO L. SORIANO, JR.
Secretary
SANGGUNIANG PANLUNGSOD

ATTESTED:
ATTY. JO JASON T. ALCARAZ
City Vice Mayor/Presiding Officer

APPROVED:
ATTY. JAIME R. FRANQUEZ
City Mayor
Date: 04/09/2003