MUNICIPAL ORDINANCE NO. 94-40

MUNICIPAL ORDINANCE AMENDING SECTIONS 5 (D) AND (K); 26; 74 (D); 75 (F); 80; 118 (B) OF THE REVENUE CODE OF MUNICIPALITY OF MUNTINLUPA, METRO MANILA, AND FOR OTHER PURPOSES.

Sponsored by: Hon. Vicente Y. Chua

WHEREAS, it is the intention of the Sangguniang Bayan to attract and invite the business community to invest and/or do new business in Muntinlupa, with the end in view of generating employment, more revenues, and other opportunities which will redound to the best interest and welfare, not only to the municipal government, but to the entire population of Muntinlupa;

WHEREAS, it is important that incentives should be given to the business community in order that they will establish and maintain their establishments in Muntinlupa, and one such incentive is to make the business tax competitive, if not lower, than those being imposed and collected by the nearby local government units, such as those in Las Pinas and Paranaque, Metro Manila, and in San Pedro, Laguna, and some areas in Cavite;

WHEREAS, the tax being imposed to retailers is unreasonably high, almost confiscatory as it has increased by about one thousand (1,000%) percent; similarly, taxes on commercial/shopping centers, idle lands, sanitary permits, are discouraging prospective investors from doing business in Muntinlupa, by reason of the unusually high and excessive tax rates;

WHEREAS, numerous complaints have been made by the private sector against such high and excessive taxes, and after a careful and thorough study, there is a need for a revision and adjustment of the tax rates for a fair, reasonable, and competitive imposition of revenues; and

WHEREAS, there is also a need to collect an accurate, honest and fair business tax, by requiring the submission of vital documents in the renewal of business permits;

NOW, THEREFORE, be it enacted by the Sangguniang Bayan of Muntinlupa, Metro Manila:
(1) Section 5 (d) and (k) of Article I (Graduated Taxes) of the Revenue Code of the Municipality of Muntinlupa be and the same is hereby amended, to read as follows:

"Sec. 5 (d) Retailers

With gross sales or receipts for the preceding calendar year of:

- P400,000.00 or less: 2.0%
- in excess of P400,000.00 but not more than P2,000,000.00: 1.0%
- in excess of P2 Million but not more than P10 Million: 0.5%
- in excess of P10 Million: 0.25%

Sec. 5 (k) - Owners or operators of privately-owned public markets and shopping centers shall be taxed in accordance with the following schedule:

Those with gross receipts for preceding calendar year in the amount of:

<table>
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<tr>
<th>Amount</th>
<th>Tax per Annum</th>
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<tbody>
<tr>
<td>Less than P5,000.00</td>
<td>P125.00</td>
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<tr>
<td>P5,000.00 or more</td>
<td>P125.00</td>
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<tr>
<td>Less than P10,000.00</td>
<td>250.00</td>
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<td>P10,000.00 or more</td>
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<td>Less than P20,000.00</td>
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<tr>
<td>P20,000.00 or more</td>
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<tr>
<td>Less than P30,000.00</td>
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<tr>
<td>P30,000.00 or more</td>
<td>750.00</td>
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<tr>
<td>Less than P40,000.00</td>
<td>1,000.00</td>
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<tr>
<td>P40,000.00 or more</td>
<td>1,000.00</td>
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<tr>
<td>Less than P50,000.00</td>
<td>1,250.00</td>
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<td>P50,000.00 or more</td>
<td>1,250.00</td>
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Page - 3 -
Mun. Ordinance No. 94-40

Less than P60,000.00 1,500.00
Less than P70,000.00 1,750.00
Less than P80,000.00 2,000.00
Less than P90,000.00 2,250.00
For every P1,000.00 in excess
of P100,000.00 20.00

For newly started private-owned public markets, and
commercial/shopping centers, the tax shall be computed at
0.05% of 50% of the cost of investment on the first two
years (2) of operation; 1% of gross receipts on the 3rd year
of operation; and on the 4th and succeeding years, the tax
shall be in accordance with the above prescribed rates.

(2) Section 26 of the same Revenue code be, and
the same is hereby amended, to read as follows:

"Sec. 26 Imposition of Tax. There
is hereby imposed an amusement tax to be
collected from the proprietors of thea-
ters, concert halls, circuses, boxing
stadium, and other places of amuse-
ment at a rate of not exceeding thirty (30%)
percent of the gross receipt from admis-
sion fees. For cinemas, the amusement
tax shall be eighty (P80.00) pesos per
seat per month, plus five (5%) percent
of the gross receipts from admission
tickets, provided that the amount of tax
payable shall not be lower than the
actual amusement tax paid in 1993."

(3) Section 74 (d) of Article 1 (Mayor’s Permit
Fees) of the same Revenue Code be, and the same is
hereby amended, to read as follows:
"(d) Renewal of Permit - The permit issued shall be renewed every fiscal year within the prescribed period upon proper application, to be supported, among others, by the latest Income Tax Returns or Audited Financial Statement filed by the licensee with either the Bureau of Internal Revenue, or with Securities and Exchange Commission, and upon payment of the corresponding fee prescribed under this Article. No permit shall be renewed or issued unless said supporting documents are submitted.

(4) Section 75 (f), paragraph 2, or Article 11 (Sanitary Inspection Fees) of the same Revenue Code be, and the same is hereby amended, to read as follows:

"(f) Dwellings and other spaces for lease:

2. Apartments, condominiums, commercial building/space, house for rent, office space/rooms for rent, shopping/commercial center, stall lessor, warehouse.

(a) With assessed value of less than P50,000.00 - P1,000.00

(b) With assessed value of more than P50,000.00 but less than P100,000.00 - P2,000.00

(c) With assessed value of more than P100,000.00 but less than P200,000.00 - P3,000.00

(d) With assessed value of more than P200,000.00 - P5,000.00
(5) Section 80 of the same Revenue Code be and the same is hereby amended, to read as follows, to wit:

"Sec. 80 - Imposition of Fees - The following are imposed for the sealing and licensing of weights and measures:

(a) For sealing linear metric measure:
Not over one meter - P 50.00
Measure over one meter - 100.00

(b) For sealing metric measure of capacity:
Not over ten liters - P 50.00
Over ten liters - 100.00

(c) For sealing metric instrument of weights:
With capacity of not more than 30 kg. - P 50.00
With capacity of more than 30 kg. but not more than 300 kg. - 75.00
With capacity of more than 300 kg. but more than 3,000 kg. - 100.00
With capacity of more than 3,000 kg. - 200.00

(d) For sealing apothecary balance or other balances precision:
Over 3,000 kg. - P200.00
Over 300 to 3,000 kg. - 100.00
Over 30 to 300 kg. - 75.00
30 kg. or less - 50.00

(e) For sealing scale or balance with complete set:
For each scale or balance with complete set of weights for use therewith - P200.00
For each extra weight - 5.00"
"For each and every re-testing and resealing of weights and measures instrument including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of twenty (P20.00) pesos for each instrument shall be collected."

(6) Section 118 (b) of the same Revenue Code be, and the same is hereby amended, to read as follows:

(b) Lands other than agricultural, located in the municipality, more than One Thousand (1,000) sq. m. in an area one half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of the land area, this section shall likewise apply to residential lots in subdivision duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for additional tax, provided, however, "that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer or lots owned as inventory by the subdivision owners or developers shall not be subject to the additional tax."

(7) All rules and regulations or any part thereof, in conflict or inconsistent with the provision of this Ordinance are hereby repealed, amended, or modified accordingly.

(8) This Ordinance shall take effect on the 1st day of January, 1995.

Approved by the Members of the Sangguniang Bayan of Muntinlupa on their 110th Regular Session held November 28, 1994.
HON. JAIME R. FRESENI
Vice-Mayor/Presiding Officer

(Hon. Roger C. Smith
Councilor

(Absent)

Hon. Roman E. Niepes
Councilor

(Hon. Rubino B. Joaquin
Councilor

(Hon. Dante S. Almario
Councilor

(Absent)

Hon. Arturo S. Bunyi
Councilor

Hon. Lucio B. Constantino
Councilor

Hon. Rey E. Bulay
Councilor

Hon. Melchor R. Teves
Councilor

Hon. Alejandro L. Martinez
Councilor

(Hon. Nolasco L. Diaz
Councilor

Hon. Ernesto A. Carubio
Councilor

Hon. Reynaldo A. Abas, Jr.
Councilor
Page - 8 -
Mun. Ordinance No. 94-40

HON. VICENTE Y. CHUA
ABC - President

HON. MIGUEL LUIS F. RIOS, JR.
SK Federation - President

ATTESTED BY:

PETER B. SALONGA
Municipal Secretary

APPROVED BY:

HON. IGNACIO R. BUNYE
Municipal Mayor