ORDINANCE NO. 13-006

AN ORDINANCE GRANTING TAX RELIEF/AMNESTY FOR DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MUNTINLUPA WITH RESPECT TO INTERESTS AND PENALTIES.

Sponsored by: Hon. Coun. Luvi P. Constantino
Hon. Coun. Stephanie G. Teves
Hon. Coun. Louisito A. Arciaga
Hon. Coun. Ringo A. Teves
Hon. Coun. Margarita Amythyst Patdu-Labios, MD
Hon. Coun. Alexander B. Diaz
Hon. Coun. Engr. Neptali S. Santiago
Hon. Coun. Elmer S. Espeleta
Hon. Coun. Rafael T. Sevilla
Hon. Coun. Vergel C. Ulanday
Hon. Coun. Robert A. Abas

WHEREAS, Section 192, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that, "local government units, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they may deem necessary;"

WHEREAS, Section 447(2)(ii) of the same code, authorizes the Sangguniang Panlungsod upon a majority vote of all its members, to enact ordinances levying taxes, fees or charges, prescribing the rates thereof and to grant exemptions, incentives or relief;

WHEREAS, economic recession has resulted to accelerated rate of unemployment, business slow down and reduced economic growth, thereby causing loss of income and opportunities as well as financial difficulties;

WHEREAS, the City of Muntinlupa, fully cognizant and sympathetic of the predicament of its constituents, understands that there is a prevalent economic crisis preventing business owner and operators from paying their business tax;

WHEREAS, many business owners and operators are unaware of the fact that without properly notifying the City department in change of business taxes in relation to closure of business will mean continuous penalties on taxes due;

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 7th Sangguniang Panlungsod in session assembled that:

SECTION 1. Title – This ordinance shall be known as “an ordinance granting tax relief/amnesty for delinquent business taxpayers in the City of Muntinlupa with respect to interests and penalties.
SECTION 2. Delinquent Business Tax Payers in the City of Muntinlupa are hereby granted tax relief/amnesty with respect to interests and penalties, provided that they settle their tax obligations or until the last day of payment of business tax for the year 2014 from the effectivity this ordinance. Thereafter there shall be no financial relief and/or amnesty to delinquent business owners.

SECTION 3. Coverage – All delinquent business taxpayers with Business Account for the year 2011 and older shall be qualified to avail of this tax relief program.

SECTION 4. The Kind of Financial Relief and/or Amnesty – There shall be a condonation as regards the payment of interests, as well as penalties and surcharges if any, on unpaid business taxes.

SECTION 5. Prescribed period of payment of taxes to avail of the financial relief and/or amnesty – Payment of business taxes under this ordinance shall be made either in cash or installment basis, provided that the same will be paid during the period as provided herein. Should any installment or balance not paid on its due date, the total unpaid balance of the delinquent business taxes and the entire amount of interest as well as penalties and surcharges if any, shall become automatically due and demandable and shall be enforced in accordance with law.

SECTION 6. Duration – A delinquent business tax owner may avail of such financial relief and/or amnesty only until the last day of payment of business tax for the year 2014. Thereafter, there shall be no grant of financial relief and/or amnesty to delinquent business owners.

SECTION 7. Information Dissemination – Aside from the publication of this ordinance in a newspaper of general circulation, all barangays within the City of Muntinlupa shall contribute in disseminating public information through posters, tarpaulins or streamers to be placed in at least three (3) conspicuous places within their respective areas of jurisdiction.

SECTION 8. Separability Clause – If for any reason or reasons any part or provisions of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 9. Repealing Clause. All previous ordinances inconsistent with this ordinance shall be deemed repealed or modified accordingly.

SECTION 10. Effectivity Clause – This ordinance shall take effect fifteen (15) days upon completion of its publication in a newspaper of general circulation.
Ordinance No. 13-006

ENACTED, by the 7th Sangguniang Panlungsod of Muntinlupa this 9th day of September 2013, on its 10th Regular Session.

CONCURRED:

DISTRICT I:

COUN. ATTY. RAUL R. CORRO
Member

COUN. ATTY. PATRICIO L. BONCAYAO, JR.
Member

COUN. STEPHANIE G. TEVES
Member

COUN. LOUISITO A. ARCIAGA
Member

COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD
Member

COUN. RINGO A. TEVES
Member

COUN. ALEXANDER B. DIAZ
Member

DISTRICT II:

COUN. MA. DHESSIREE G. AREVALO
Member

COUN. LUVI P. CONSTANTINO
Member

COUN. ENGR. NEPTALI S. SANTIAGO
Member

COUN. ELMER S. ESPELETA
Member

COUN. RAFAEL T. SEVILLA
Member

COUN. VERGEL C. ULANDAY
Member

COUN. ROBERT A. ABAS
Member

COUN. BAL NIEFES
Member

COUN. ROBERT P. BAES
Member

ABSENT:

City Hall of Muntinlupa
National Road, Putiao, Muntinlupa City, Philippines

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COUN. ADORADO P. SAN PEDRO
Sectoral Representative
President
Association of Barangay Captains

COUN. EULOGIO DS. DIOKO, II
Sectoral Representative
President
Federation of Sangguniang Kabataan

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

CECILIA C. LAZARTE
Secretary

ATTESTED:

ARTEMIO A. SIMUNDAC
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI
City Mayor
Date: SEP 18 2013

Norie/7th SP