ORDINANCE NO. 13-014

AN ORDINANCE IMPOSING BUSINESS TAXES, FEES AND OTHER REGULATION CHARGES ON TOLLWAY OPERATORS/CONCESSIONAIRES OPERATING TOLL COLLECTION PLAZAS LOCATED WITHIN THE JURISDICTION OF THE CITY OF MUNTINLUPA.

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Sponsored by:  
Hon. Coun. Luvi P. Constantino  
Hon. Coun. Atty. Raul R. Corro  
Hon. Coun. Bal Nieves  
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  
Hon. Coun. Robert P. Baes  
Hon. Coun. Eulogio DS. Dioko, II

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WHEREAS, the Department of Finance thru Local Finance Circular No. 1-2013 has prescribed guidelines governing the power of municipalities and cities to impose business tax, fees and charges on tollway operators/concessionaires pursuant to Section 143(e), Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations;

WHEREAS, the South Luzon Tollways passes thru the jurisdiction of the City of Muntinlupa from Barangay Sucat to Barangay Tunasan;

WHEREAS, the South Luzon Tollways derives its income from the collection of toll fees from motorists using the expressway and exiting thru toll plazas located with in the jurisdiction of Muntinlupa City;

WHEREAS, the Manila Toll Expressway System (MATES) and the Skyway O & M Corporation (SOMCO) all designated by the Toll Regulatory Board (TRB) to operate and maintain the toll plazas the South Luzon Tollways within the jurisdiction of Muntinlupa City;

WHEREAS, pursuant to Local Finance Circular No. 1-2013 issued by the Department of Finance, the City Government of Muntinlupa hereby requires and mandates tollway operators/concessionaires to pay business tax and other regulatory fees imposed under the Republic Act 7160 otherwise known as the Local Government Code of 1991 and its Implementing Rules and Regulations (IRR);
NOW THEREFORE BE IT ORDAINED, AS IT HEREBY ORDAINED, by the 7th Sangguniang Panlungsod of Muntinlupa in session assembled that:

SECTION 1. Imposition of Business Tax – All toll operators/concessionaires operating toll plazas – Pursuant to Section 143(e) of the Local Government Code and Article 233 of the Implementing Rules and Regulations, municipalities/cities are authorized to imposed taxes on contractors and other independent contractors at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross receipts for the preceding calendar year.

SECTION 2. Aside from the business tax tollway operators/concessionaire shall also pay regulatory fees which shall include but not limited to, Mayor’s Permit Fee on business, Garbage Fee, Mayor’s Permit Fee on Exercise of Profession, Occupation or Calling, Health Certificate Fee and Sanitary Inspection Fee.

SECTION 3. Coverage – all tollways operators/concessionaires operating toll collection plazas located within the jurisdiction of the City of Muntinlupa.

SECTION 4. 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 5. Repealing Clause. All previous ordinances inconsistent with this ordinance shall be deemed repealed or modified accordingly.

SECTION 6. Effectivity Clause – This ordinance shall take effect fifteen days upon completion of its publication in a newspaper of general circulations.

ENACTED, by the 7th Sangguniang Panlungsod of Muntinlupa this 14th day of October 2013, on its 14th Regular Session.

CONCURRED:

DISTRICT I:

COUN. ATTY. RAUL R. CORRO
Member

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

COUN. LOUISITO A. ARCIAGA
Member

COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD
Member

COUN. RINGO A. TEVES
Member

COUN. STEPHANIE G. TEVES
Member

COUN. ALEXANDER B. DIAZ
Member

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

ABSENT:

COUN. MA. DHESIREE G. AREVALO
Member
COUN. ADORADO P. SAN PEDRO
Sectoral Representative
President
Association of Barangay Captains

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: OCT 16, 2013