



Pamahalaang Bayan ng Taytay TANGGAPAN NG SANGGUNIAN BAYAN

EXCERPT FROM THE MINUTES OF THE 104th REGULAR SESSION OF THE 10th SANGGUNIANG BAYAN HELD ON SEPTEMBER 20, 2018 AT THE SESSION HALL OF THE MUNICIPAL BUILDING, TAYTAY, RIZAL

PRESENT:

Hon. Carlito G. Gonzaga	-	Vice Mayor/Presiding Officer
Hon. Jan Victor B. Cabitac	-	Councilor
Hon. Sophia Priscilla L. Cabral	-	"
Hon. Archie L. Calderon	-	"
Hon. Michell B. Bermundo	-	"
Hon. Ceferino R. Resurreccion, Jr.	-	"
Hon. Philip Jeison J. Cruz	-	"
Hon. Vivian R. Yupangco	-	LnB President

ABSENT:

Hon. Sharon DL. Macabebe	-	Councilor	- (OB)
Hon. Ma. Jeca B. Villanueva	-	"	- (OB)
Hon. Raymond Emmanuel Arcadius C. Manning	-	SK President	- (OB)

Sponsored by: Coun. Michell B. Bermundo
Co-Sponsored by: Vice Mayor Carlito G. Gonzaga
Coun. Jan Victor B. Cabitac
Coun. Sophia Priscilla L. Cabral
Coun. Sharon DL. Macabebe
Coun. Archie L. Calderon
Coun. Ceferino R. Resurreccion, Jr.
Coun. Philip Jeison J. Cruz
Coun. Ma. Jeca B. Villanueva
LnB Pres. Vivian R. Yupangco
SK Pres. Raymond Emmanuel Arcadius C. Manning

ORDINANCE NO. 20 series of 2018

AN ORDINANCE AMENDING SECTION 6 (e) AND SECTION 9 OF ORDINANCE NO. 12 SERIES 2017 AND RENUMBERING SUB PARAGRAPH (g) OF SECTION 6

WHEREAS, on December 22, 2017 the 10th Sangguniang Bayan of Taytay enacted an Ordinance entitled "An Ordinance Revising the Revenue Code of the Municipality of Taytay, Province of Rizal";

WHEREAS, the Sangguniang Panlalawigan of Rizal adopted Resolution No. 112 series of 2018 entitled, "A resolution approving, for purposes of review, Ordinance No. 12 s. 2017 of the Sangguniang Bayan of Taytay, Rizal: "An Ordinance Revising the Revenue Code of the Municipality of Taytay, Province of Rizal Except for Section 6 and 9 thereof, which is hereby declared as Ultra Vires";

WHEREAS, section 6 (e) of Ordinance No. 12 series 2017 was declared Ultra Vires because it lists under the category of contractors "operators of public utility vehicles maintaining booking office, terminal, or waiting station for purpose of carrying passengers from this municipality under a certificate of public convenience and necessity of similar franchise" which falls under the "Limitation of the Taxing Powers of the Municipality";

WHEREAS, contractors and independent contractors are among the entities included in Section 6 (e) with which the municipality has the power to impose tax;

WHEREAS, section 6 (e) should be renumbered in view of the deletion of one line of business;

WHEREAS, section 6 (e) of Ordinance No. 12 Series 2017 is hereby amended to read as follows:

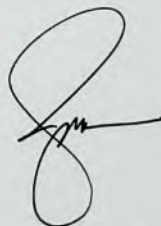
"(e) On contractors and other independent contractors in accordance with the following schedule:

<u>Gross sales / Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000	33.00
5,000.00 or more but less than 10,000.00	73.81
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	first 2,000,000.00 is 13,800 + 65% of 1% in excess of 2,000,000.00

WHEREAS, Section 6 (g) is hereby amended by renumbering the line of business therein starting in number 10 as follows:

10. Operators of computer services establishment
11. General consultancy services
12. All other similar activities consisting essentially of the sales of services for a fee

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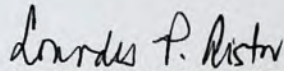


WHEREAS, section 9, Tax on Newly-Started Business be amended as follows:

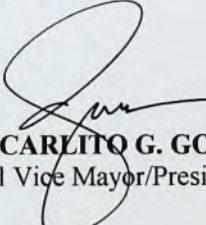
SECTION 9 Tax on Newly-Started Business: In the case of newly started business under this section, the tax capital investment shall not be subject or liable to the payment of initial Local Business Tax and shall only be subject to the payment of business permit and other regulatory fees and charges. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this article;

ENACTED, this 20th day of September, 2018 at the Session Hall of the New Municipal Building Taytay, Rizal.

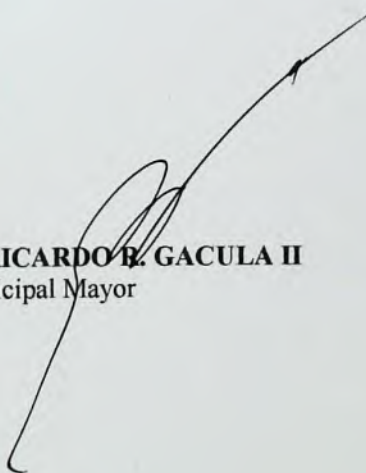
I HEREBY CERTIFY, to the correctness of the foregoing Ordinance which was duly enacted by the Sangguniang Bayan of Taytay on second reading on September 20, 2018 and was passed on third and final reading on September 20, 2018 during the 104th Regular Session held on the 20th day of September, 2018.


LOURDES P. DISTOR
Sec. to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY
ADOPTED BY HIS HONOR


HON. CARLITO G. GONZAGA
Municipal Vice Mayor/Presiding Officer

APPROVED BY HIS HONOR
MUNICIPAL MAYOR _____


HON. GEORGE RICARDO B. GACULA II
Municipal Mayor