



PAMAHALAANG BAYAN NG TAYTAY TANGGAPAN NG SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE 118th REGULAR SESSION OF THE 11th
SANGGUNIANG BAYAN, TAYTAY, RIZAL, HELD ON DECEMBER 14, 2021, 1:27 PM
AT THE SESSION HALL OF THE MUNICIPAL BUILDING, TAYTAY, RIZAL**

PRESENT:

Hon. Michell B. Bermundo	-	Vice Mayor/Presiding Officer
Hon. Ma. Jeca B. Villanueva	-	Councilor
Hon. Patrick John P. Alcantara	-	"
Hon. Joanne Marie P. Calderon	-	"
Hon. Ceferino R. Resurreccion Jr.	-	"
Hon. Kyle Georic Y. Gacula	-	"
Hon. Ma. Elaine T. Leonardo	-	"
Hon. Philip Jeison J. Cruz	-	"
Hon. Frank Luster L. Santos	-	LnB President
Hon. Roda May A. Diño	-	SK Federation President

ABSENT:

Hon. Sophia Priscilla L. Cabral	-	Councilor
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Authored & Sponsored by:	Coun. Philip Jeison J. Cruz
Co-Sponsored by:	Vice Mayor Michell B. Bermundo
	Coun. Ma. Jeca B. Villanueva
	Coun. Patrick John P. Alcantara
	Coun. Joanne Marie P. Calderon
	Coun. Ceferino R. Resurreccion Jr.
	Coun. Kyle Georic Y. Gacula
	Coun. Ma. Elaine T. Leonardo
	LnB Pres. Frank Luster L. Santos
	SK Fed Pres. Roda May A. Diño

ORDINANCE NO. 728 series of 2021

AN ORDINANCE GRANTING PANDEMIC TAX RELIEF / AMNESTY FOR DELINQUENT BUSINESS TAXPAYERS IN THE MUNICIPALITY OF TAYTAY, RIZAL WITH RESPECT TO INTERESTS AND PENALTIES AND FOR OTHER PURPOSES

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, states 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) also of the Local Government Code authorizes the Sangguniang Bayan 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, the COVID-19 pandemic has resulted to unprecedented rate of unemployment, business slow down and economic shrinking, thereby causing loss of income and opportunities as well as financial difficulties across the globe;

WHEREAS, the Municipal Government of Taytay, well aware and sympathetic of the difficulties of its constituents, understands that there is a widespread economic mishap preventing business owners from paying their business taxes;

WHEREAS, to mitigate the economic cost and losses stemming from the COVID-19 pandemic and to boost the local economy by inculcating a business-friendly environment, an amnesty for delinquent business tax payers is necessary;

NOW THEREFORE, BE IT ORDAINED, as it is hereby ordained, by the 11th Sangguniang Bayan of Taytay, Rizal, in session duly assembled that:

SECTION 1. Title - This Ordinance shall be known as “An Ordinance Granting Pandemic Tax Relief / Amnesty for Delinquent Business Taxpayers in the Municipality of Taytay with respect to interests and penalties”.

SECTION 2. Declaration of Relief / Amnesty - Delinquent Business Tax Payers in the Municipality of Taytay are hereby granted tax relief / amnesty with respect to interests and penalties, provided that they settle their tax obligations before or until the last day of payment of business tax for the year 2022 starting from the effectivity of this Ordinance. Thereafter there shall be no financial relief and / or amnesty to delinquent business owners.

SECTION 3. Coverage - All delinquent business taxpayers with duly registered business account in the Municipality for the year 2021 and older shall be qualified to avail of this pandemic 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 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 within the period as provided herein. Should any installment or balance not be paid on its due date, the total unpaid balance of the delinquent business taxes and the entire amount of interest as well as penalties surcharges if any, shall become automatically due and demandable and shall be enforced in accordance with law.

SECTION 6. Duration - A delinquent business owner may avail of such financial relief and / or amnesty only until the last day of payment of business tax for the year 2022. 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 Municipality of Taytay shall contribute in disseminating public information through posters, tarpaulins or streamers to be placed in conspicuous places within their respective areas of jurisdiction.

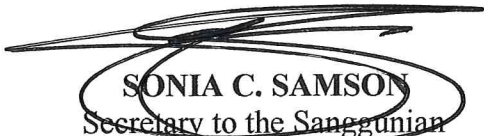
SECTION 8. Separability Clause - If for any reason or reasons any part or provisions of this Ordinance shall be held to be unconstitutional or invalid by the proper authorities, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 9. Repealing Clause - All previous Ordinances or statutes 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 posting in conspicuous places within the Municipality.

ENACTED, this 14th day of December, 2021, 5:10 PM at the Session Hall of the Municipal Building, Taytay, Rizal.

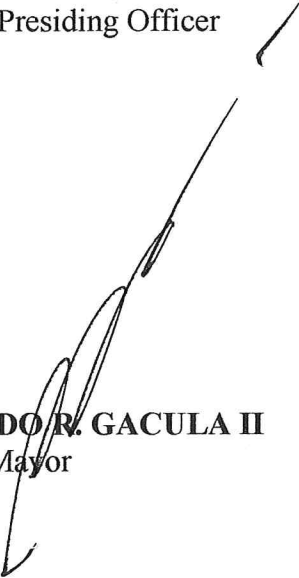
I HEREBY CERTIFY, to the correctness of the foregoing Ordinance which was duly enacted by the Sangguniang Bayan of Taytay on second reading on December 14, 2021 and was passed on third and final reading on December 14, 2021, during the 118th Regular Session held on the 14th day of December, 2021.


SONIA C. SAMSON
Secretary to the Sanggunian
Officer-in-Charge

ATTESTED AND CERTIFIED TO BE DULY
ADOPTED BY HER HONOR


HON. MICHELLE B. BERMUNDO
Municipal Vice Mayor/Presiding Officer

APPROVED BY HIS HONOR
DATE 20 DEC 2021


HON. GEORGE RICARDO R. GACULA II
Municipal Mayor