

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

18th CONGRESS
First Regular Session

HOUSE BILL NO. 2356



Introduced by **REP. EVELINA G. ESCUDERO**

EXPLANATORY NOTE

As with the symbolic tearing of the *cedulas personales* by our revolutionaries at Pugad Lawin to mark our separation from Spain, we make this proposal to abolish once and for all the community tax certificate that has gone obsolete and serves no purpose to people today.

This bill seeks to abolish the use of community tax certificate and its power to levy the said tax. Aside from scrapping a relic of our colonial past, this bill seeks to scrap the unnecessary burden imposed on our people who are required to present a cedula when doing public transactions. As it was deemed useless by our forebears more than a decade ago, it is more so today when people have other proof of identifications which are more competent evidence of identity such as passport, driver's license and other government-released identification cards.

The approval of this measure is earnestly sought.


EVELINA G. ESCUDERO

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AN ACT
ABOLISHING THE USE OF COMMUNITY TAX CERTIFICATE AND THE POWER TO
LEVY COMMUNITY TAX REPEALING FOR THAT PURPOSE THE PERTINENT
PROVISIONS OF REPUBLIC ACT NO. 7160, AS AMENDED, OTHERWISE KNOWN AS
THE LOCAL GOVERNMENT CODE OF 1991

Be it enacted by the Senate and the House of Representatives of the Republic of the Philippines in Congress assembled:

SECTION 1. *Repealing Clause.* Sections 156 to 164, Article Six, Title One, Book II, Chapter 2, Specific Provisions on the Taxing and Other Revenue Raising Powers of Local Government Units, of Republic Act No. 7160 are hereby repealed.

All laws, presidential decrees, executive orders, proclamations and/or administrative regulations which are inconsistent with the provisions of this Act are hereby amended, modified, superseded or repealed accordingly.

SEC. 2. *Implementing Rules and Regulations.* The Secretaries of the Department of Finance, the Department of Budget and Management and the Department of the Interior and Local Government, and the presidents of the liga shall promulgate the required rules and regulations for the speedy and effective implementation of this Act.

SEC. 3. *Separability Clause.* If any provision or part hereof is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting

SEC. 4. *Effectivity Clause.* This Act shall take effect fifteen (15) days from its publication in at least two newspapers of national circulation.

Approved,