

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. **3823**



Introduced by **HONORABLE STRIKE B. REVILLA**

EXPLANATORY NOTE

The promotion and protection of Filipino national culture has persistently been one of the core priorities of the State. Since culture manifests the freedom of belief and expression, it may be regarded that the local music industry embodies the soul of an abounding culture of the Philippines. For the past forty years, the original Filipino music or most widely known as OPM has been established and popularized by various artists. Nevertheless, foreign music has constantly hindered the dominance of Filipino artists in the industry since then. In this regard, the formation and promotion of original Filipino music is highly encouraged.

Moreover, the local music industry must endure cultural opportunities to Filipinos alike. Filipino artists with exceptional talents deserve acknowledgement and patronage from our fellowmen. Likewise, support provided by the government to make the Philippine music industry internationally competitive is deemed necessary. The exemption of the holding of pop, rock, or distinct concerts featuring mainly Filipino compositions as well as Filipino artists from the payment of amusement tax will confer a great benefit and advantage for the struggling Philippine music industry to survive and flourish not only in the local scene but in the international scene as well. Pursuant to public service through legislation, I believe it is high time that we pass this bill in order to preserve and improve the condition of our local music industry as well as alleviate the plight of our Filipino artists.

Thus, the passage of this bill is earnestly sought.


REP. STRIKE B. REVILLA
2nd District of Cavite

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AN ACT
PROVIDING FOR TAX EXEMPTIONS AND SUBSIDIES FOR THE LOCAL MUSIC
INDUSTRY, AMENDING FOR THIS PURPOSE CERTAIN SECTIONS OF THE
LOCAL GOVERNMENT CODE OF 1991

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

Section 1. Short Title. – This Act shall be known as the **Local Music Industry Incentives Act**.

Sec. 2. Declaration of Policy – The State, in its belief that culture is a human right and a manifestation of the freedom of belief and expression, shall promote and protect the Filipino national culture which includes the local music industry. First and foremost, it shall encourage and promote the creation of original Filipino music and provide support to make the industry internationally competitive. It shall ensure that the music industry provides cultural opportunities to all Filipinos.

Sec. 3. Section 140 of republic Act No. 7160, otherwise known as "The Local Government Code of 1991," as amended by Republic Act no. 9640, is hereby further amended to read as follows:

"SEC 140 Amusement Tax. – (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theatres, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from the admission fees.

"x x x

"(c) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations. [except] INCLUDING

pop, rock, or similar concerts AS LONG AS THEY FEATURE MAINLY FILIPINO ARTISTS AND FILIPINO COMPOSITIONS shall be exempt from the payment of the tax herein imposed.

"x x x

"(e) THE PROCEEDS FROM THE AMUSEMENT TAX FROM CONCERTS AND OTHER MUSIC RELATED PRESENTATION MAY BE EARMARKED FOR SUBSIDIZING WORKSHOPS OF LOCAL THEATER MUSICALS AND/OR TRAINING AND WORKSHOPS FOR LOCAL ARTISTS AND COMPOSERS. The REMAINING proceeds [from the amusement tax] shall be shared equally by the province and the municipality where such amusement places are located."

Sec. 4. The Department of Interior and Local Government, National Commission for Culture and the Arts, different music industry guilds and organizations, as well as producers and other stakeholders shall, within sixty (60) days from the effectivity of this Act, promulgate the necessary rules and regulations for the effective implementation of this Act.

Sec. 5. *Repealing Clause* – All laws, decrees, executive orders, rules and regulations or part thereof deemed inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

Sec. 6. *Effectivity Clause* – This Act shall take effect fifteen (15) days from its publication in the Official Gazette or in at least two (2) national newspapers of general circulation.

Approved,