



Republic of the Philippines
PROVINCE OF BUKIDNON
MUNICIPALITY OF MANOLO FORTICH
Office of the Sangguniang Bayan



EXCERPT FROM THE MINUTES OF THE 40TH REGULAR SESSION OF THE 14TH SANGGUNIANG BAYAN OF MANOLO FORTICH, BUKIDNON WHICH WAS HELD AT THE SANGGUNIANG BAYAN SESSION HALL ON NOVEMBER 15, 2006.

PRESENT:

HON. HILARIO B. PAUSANOS

Presiding Officer

Municipal Vice Mayor

HON. EVELIO E. CORDOVEZ

Majority Floor Leader

HON. CLIVE D. QUINO

Sangguniang Bayan Member

HON. ALEX D. PAYANGGA

Sangguniang Bayan Member

HON. MIGUEL D. DEMATA

Sangguniang Bayan Member

HON. VICTORIO G. DAGUNLAY

Sangguniang Bayan Member

HON. WARLEO A. GOAYAN

Sangguniang Bayan Member

HON. DIOSDADO N. DITONA

Sangguniang Bayan Member

HON. JERSON S. LEYSON

Sangguniang Bayan Member

HON. LEONILLO G. TILAP

Sangguniang Bayan Member

Liga ng mga Brgy. Rep.

HON. KARLO ENRICO A. ALOMBRO

Sangguniang Bayan Member

SK Federation Rep.

ABSENT:

NONE

ORDINANCE NO. 2006-520 A
(40th Regular Session)

AN ORDINANCE CLARIFYING AND AMENDING BY INSERTION SECTION 2A.02, PARAGRAPH (e) OF THE REVISED REVENUE CODE.

WHEREAS, last October 26, 2005 the Sangguniang Bayan has approved the revision of the Local Revenue Code of the Municipality by prescribing various increase in rates of fees, licenses and taxes in the said code;

WHEREAS, among the affected rates is the imposition of tax on Contractors and Independent Contractors based on Gross Sales/Receipts for the preceding Calendar Year under Section 2A.02, paragraph (e) thereof;

WHEREAS, it has been observed that based on the revision, the municipality has extended the collection of the said tax on Transportation Contractors based on their gross sales or receipts which were never subjected to the same tax prior to the revision;

WHEREAS, Section 133, paragraph j of RA 7160 otherwise known as the Local Government Code and its implementing rules provide:

SECTION 133. Common Limitations on the Taxing Powers of Local Government Units. – Unless otherwise provided herein, the exercise of the taxing powers of provinces, cities, municipalities, and barangays shall not extend to the levy of the following:

(a) ...

(b) ...

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- (j) Taxes on the gross receipts of transportation contractors and persons engaged in the transportation of passengers or freight by hire and common carriers by air, land, water, except as provided in this Code:

RULES AND REGULATIONS IMPLEMENTING THE LOCAL GOVERNMENT
CODE OF 1991.

ART. 21. Common Limitations on the Taxing and Other Revenue-Raising Powers of Local Government Units. – Unless otherwise provided in this Rule, the exercise of the taxing and other revenue-raising powers of provinces, cities, municipalities, and barangays shall not extend to the levy of the following:

(a) ...

(b) ...

- (j) Taxes on the gross receipts of transportation contractors and persons engaged in the transportation of passengers or freight by hire and common carriers by air, land, water, except on the operation and franchising of tricycles;

WHEREAS, there is an urgent need therefore to clarify by amending Section 2A.02, paragraph (e) of the Revised Revenue Code of the municipality so as not to violate the express provision of the Local Government Code and other laws,

NOW THEREFORE

BE IT ORDAINED by the Sangguniang Bayan of Manolo Fortich, Bukidnon in session that:

SECTION I. The provision of Section 2A.02, paragraph (e) is hereby amended to read as follows:

Section 2A.02. Imposition of Tax.

(a) ...

(b) ...

- (c) On contractors and other independent contractors, *except transportation contractors and persons engaged in the transportation of passengers or freight by hire, and common carriers by air, land or water*, in accordance with the following schedule.

SECTION II. EFFECTIVITY. This Ordinance shall take effect fifteen (15) days after its approval.

This Ordinance was passed and approved on motion of Hon. Jerson Keyson and unanimously seconded by the members present.

