

EXCERPT FROM THE MINUTES OF THE 17TH REGULAR SESSION OF THE  
SANGGUNIAN BAYAN OF MANOLO FORTICH, BUKIDNON WHICH WAS HELD AT  
THE SANGGUNIAN BAYAN SESSION HALL ON MAY 12, 1999.

PRESENT:

HON. MARCELA P. GALOPE	Presiding Officer
HON. HILARIO B. PAUSANOS	Municipal Vice Mayor
HON. JERSON S. LEYSON	Sangguniang Bayan Member
HON. VINCENT Y. QUINGA	Sangguniang Bayan Member
HON. ROLANDA D. AGUDA	Sangguniang Bayan Member
HON. JULIAN A. TORRES	Sangguniang Bayan Member
HON. NICKARTER S. ONAHON	Sangguniang Bayan Member
HON. RICARDO C. DOYDORA	Sangguniang Bayan Member
HON. SERGIO T. HISONA	Sangguniang Bayan Member
HON. LEONILO G. TILAP	Sangguniang Bayan Member
HON. SALVADOR A. ALBARECE III	Liga ng mga Brgy. Rep. Sangguniang Bayan Member SK Federation Rep.

ABSENT:

NONE

ORDINANCE NO. 98-105  
(17th Regular Session)

AN ORDINANCE AMENDING ORDINANCE NO. 94-20 PARTICULARLY TITLE III  
ARTICLE I - SITUS OF THE TAX.

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

SECTION I. Article I of Title III under Subtitle known as  
Situs of the Tax particularly under letters A & B be amended by  
insertion to read as follows:

a. For purpose of collection of business graduated fixed  
tax based on gross sales; manufacturers, producers, integrators  
and other similar investors whose principal business interests  
(manufacturing or producing firms) and principal offices are  
located in Manolo Fortich, Bukidnon, with no branch or sales  
offices else where shall pay the tax in accordance with the  
following schedules of impositions;

b. Situs of the Tax - For the purpose of collecting this  
tax, manufacturers, producers, integrators and other similar  
investors, maintaining or operating or operating branch or sales  
office elsewhere shall record the sale in the branch office

making the sales and the tax thereon shall accrue to the Local Government where the branch or sales office is located. In case where there is no such branch or sales office in the locality where the sales is affected, the sales shall be duly recorded in the principal office shall be taxable by the Local Government where the factory, project offices, plants, plantations or farms in the pursuit of their business.

In case, where a manufacturer or purchaser has two or more factories situated in different localities, the forty percent sales allocation mentioned in the preceding paragraphs shall be pro-rated among the localities where the factories are situated in proportion to their respective volume of producing during for which the tax is due.

The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project offices, plants, plantations or farms is situated.

SECTION II. DEFINITION OF TERMS. For the purpose of this Ordinance, the following shall be defined as:

a. Contract Growers - refers to the person or business investor who is engaged in a production contract with big companies or integrators mainly for the purpose of growing livestock, fruits and vegetables, etc.

b. Integrators - refer to the proprietor/business that connects to the different facets or faces of production per commodity or per product.

SECTION III. This Ordinance shall take effect upon its approval.

APPROVED: May 12, 1999

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CERTIFIED CORRECT:

*Lydia O. Lastimosa*  
LYDIA O. LASTIMOSA  
Municipal Secretary

ATTESTED AND CERTIFIED TO BE DULY  
APPROVED AND ENACTED ON MAY 12, 1999:

*Marcela P. Galope*  
MARCELA P. GALOPE  
Presiding Officer  
Municipal Vice Mayor

APPROVED:

*Benjamin C. Albarece*  
BENJAMIN C. ALBARECE  
Municipal Mayor