

# **TAX ORDINANCE NO 20-2001**

INTRODUCED AND AUTHORED BY: **COUNCILOR ORLANDO “ANG PANDAY” R. GO**  
CO-AUTHOR: **COUNCILOR RONALDO B. ABARRA, D.V.M.**

## **EXPLANATORY NOTE**

The Municipality of Alaminos, Pangasinan was converted into a City by virtue of Republic Act 9025, duly ratified by the affirmative votes of the registered voters of the municipality during the plebiscite conducted on 28 March 2001.

Pursuant to Section 151 of R.A. 7160, the Local Government Code provides that the City may levy the taxes, fees and charges which the province or municipality may impose.

**NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD IN SESSION ASSEMBLED, That:**

**SECTION 1.** This Ordinance shall be known as “An Ordinance adopting Section 135, 136, 138, 139, 140, & 141 of R.A. known as the Local Government Code of 1991”.

**SECTION 2. SCOPE AND APPLICATION** – This Ordinance shall cover all the Provincial Impositions enumerated under Section 135 to 141 except Sec. 137 of R.A. 7160 which shall apply within the jurisdiction of the City of Alaminos, be read as follows:

### **“Sec. 135 – Tax on Transfer of Real Property Ownership**

- a. The City of Alaminos hereby impose a tax in the sale, donation, barter or on any other mode of transferring ownership or title of real property at the rate of not more than fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, or transfer or other disposition of real property pursuant to R.A. 6657 shall be exempt from this tax.
- b. For this purpose, the Register of Deeds of the City concerned shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferor, and executor to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

**“Sec. 136 – Tax Business of Printing and Publication** – The City hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets and others of similar nature at a rate not exceeding fifty (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In case of the newly started business the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

**“Sec. 138 – Tax on Sand, Gravel and Other Quarry Resources** – The City hereby levy and collect not more than ten percent (10%) of fair market value in the locality per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources, as defined in the National Internal Revenue Code, as amended, extracted from public lands or from the bed of the seas, lakes, rivers, streams creeks and other public waters within its territorial jurisdiction.

The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the City Mayor, pursuant to the Ordinance of the Sangguniang Panlungsod.

The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

1. City – Sixty percent (60%)
2. Barangay where the sand, gravel and other quarry resources are extracted – Forty percent (40%)

**“Sec. 139 – Professional Tax** – the City of Alaminos hereby levy an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at such amount and reasonable classification as the Sangguniang Panlungsod may determine but shall in no case exceed Three Hundred Pesos (P 300.00).

- a. Every person legally authorized to practice his profession shall pay the professional tax to the City where he practices his profession or where he maintained his principal office in case he practices his profession in several places. Provided, however, that such person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other National or local tax, license or fee for the practice of such profession.
- b. Any individual or corporation employing a person subject to Professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- c. The professional tax shall be payable annually, on or before the thirty-first day of January, must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other professions for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.
- d. Any person subject to the professional tax shall write in deeds receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.


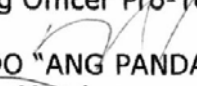
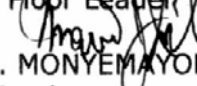
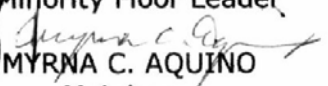
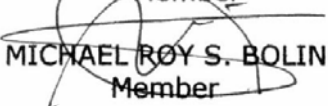
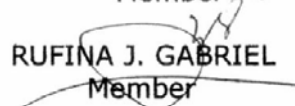

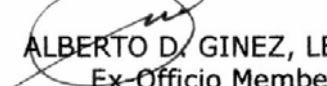
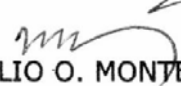

**“Sec. 140 – Amusement Tax** – The City of Alaminos hereby levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia and other places of amusement at a rate of not more than thirty percent (30%) of the gross receipts from admission fees.

- b. In the case of theaters, cinemas, the tax shall first be deducted and withheld by their proprietors, lessees or operators and paid to the City Treasurer before the gross receipts are divided among the said.
- c. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs. Literary and oratorical presentations, except pop rock, or similar concerts shall be exempt from the payment of the tax herein imposed.
- d. The Sangguniang Panlungsod may prescribe the time, manner, terms and conditions for the payment of tax; and may impose such surcharges, interests and penalties, as it may deem appropriate.
- e. Proceeds from the amusement tax shall accrue equally to the general fund of the City and the barangay where such amusement places are located.

**“ Sec. 141 – Annual Fixed Tax For Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers, or retailers in Certain Products –** The City hereby levy an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, and other products as may be determined by the Sangguniang Panlungsod, to sales outlets, or consumers whether directly or indirectly, within the City in an amount not exceeding Five Hundred Pesos (P 500.00).

- b. Manufacturers, producers, wholesalers, dealers and retailers referred to in the immediately foregoing paragraph shall be exempt from the tax on peddlers prescribed elsewhere in Local Government Code.

**SECTION 3. EFFECTIVITY CLAUSE** – This Ordinance shall take effect immediately upon review and approval by the Sangguniang Panlalawigan.

 <b>VICE MAYOR TEOFILO G. HUMILDE, JR.</b> Presiding Officer		
(ABSENT) MA. ANGELA A. BRAGANZA Presiding Officer Pro-Tempore	CESAR G. BRIBONERIA Majority Floor Leader	RONALDO B. ABARRA, D.V.M Minority Floor Leader
 ORLANDO "ANG PANDAY" R. GO Member	 MARIO J. MONYEMAYOR Member	 MYRNA C. AQUINO Member
 MICHAEL ROY S. BOLING Member	 RUFINA J. GABRIEL Member	 FELIX M. DE CASTRO III Member
TERESITA S. DIEGO, M.D. Member	 ALBERTO D. GINEZ, LBP Ex-Officio Member	(ABSENT) RICHELLE LOU S. BOLING, SKP Ex-Officio Member
ATTESTED:		
 <b>VIRGILIO O. MONTEMAYOR</b> Secretary		
APPROVED:		
 <b>EDUARDO F. FONTELERA</b> City Mayor		