

REPUBLIKA NG PILIPINAS
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
LUNGSOD NG BAKOLOD

ORDINANCE NO. 178
Series of 1981

AN ORDINANCE IMPOSING A TAX ON VIDEO TAPE RECORDERS (VTR) CLUBS/OPERATORS IN THE CITY OF BACOLOD.

WHEREAS, there presently exists in the City of Bacolod, Video Clubs/Operators operating for profit by renting out VIDEO TAPES to their members;

WHEREAS, during the enactment of the Local Tax Code of this city, otherwise known as the Revenue Code of the City of Bacolod of 1974, these video tape recorders clubs/operators were not yet prevalent at that time and, therefore, no tax had been levied then to those engaged in this kind of business;

WHEREAS, since these video tape recorders clubs/operators charge certain fees for membership to the club and consequently derive income through rentals of video tapes, it is but equitable that they should also share a part of this income to the City of Bacolod;

NOW, THEREFORE, premises considered, and in pursuant to Section 5, Article XI of the New Constitution which empowers the city to create its own sources of revenue and to levy taxes, subject to such limitations as may be prescribed by law, the Sangguniang Panlungsod, in session assembled

RESOLVED, to pass the following ordinance:

Section 1 - There is hereby imposed in the City of Bacolod, a fixed annual tax of:

- a) SIX THOUSAND PESOS (P6,000.00) per video tape recorder club in the City of Bacolod, regardless of the number of members;
- b) That any rental clubs or businesses not duly certified by the only accredited video association shall pay, aside from the fixed tax above-stated, an additional percentage tax of THIRTY PERCENT (30%) of gross receipts which is equal to what is being paid by moviehouse operators.

Section 2 - In order to ascertain video tapes business solely intended for membership purposes, the same shall be accredited and certified to that effect by the club president or any authorized representative of the Negros Occidental Video Association, a video club duly organized and existing at the time of the passage of this ordinance.

Section 3 - The tax imposed herein shall be paid annually to the Office of the City Treasurer every start of the calendar year. The Video Recorders Clubs/Operators, however, may have the option to pay the tax herein imposed on a quarterly basis in which case, payment thereof, shall be made at the start of each quarter.

Section 4 - The tax imposed and collected under this ordinance shall accrue exclusively to the General Fund of the City of Bacolod to be accounted for by the City Treasurer.

Section 5 - Penalty Clause. - Violation of the provisions of this ordinance shall subject the Video Tape Recorders Clubs/Operators to a fine of not exceeding TWO HUNDRED PESOS (P200.00), or an imprisonment of not more than SIX (6) months, or both such fine and imprisonment, at the discretion of the Court, without prejudice to the cancellation of the permit to operate.

Section 6 - Effectivity. - This ordinance shall take effect January 1, 1982.

CARRIED BY THE VOTE OF:

Affirmative: . . .

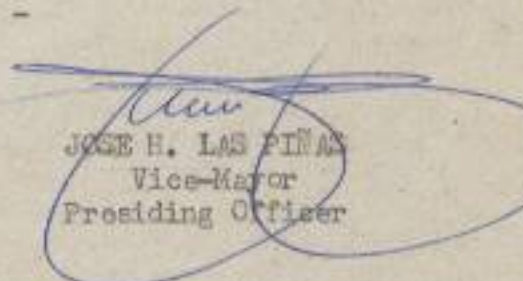
S.P.Ms. Inocencio Y. Lucasan, Pedro E. Jimenes, Romeo S. Geocadin, Rodolfo A. Parreño, Rodolfo S. Magbanua, Jose Vicente G. Tanpinco, Constanicio G. Legaspi, and Raymundo G. Pandan.

Negative: N o n e .

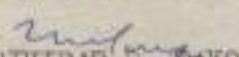
Abstained: S.P.M. Rolando C. Estrella.

Absent: S.P.M. Mary Agnes A. Navarra.

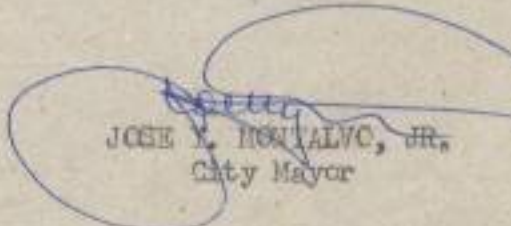
Passed: December 29, 1981.


JOSE H. LAS PIÑAS
Vice-Mayor
Presiding Officer

ATTESTED:


NATIVIDAD E. SAYO
Minutes Officer

APPROVED: December 31 1981


JOSE Y. MONTALVO, JR.
City Mayor