

REPUBLIKA NG PILIPINAS
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
LUNGSOD NG BAKOLOD

ORDINANCE NO. 77
Series of 1983

AN ORDINANCE AMENDING CERTAIN PORTIONS OF SECTION 10, OF ORDINANCE NO. 1, SERIES OF 1974, OTHERWISE KNOWN AS THE "REVENUE CODE OF BACOLOD CITY OF 1974".

Be it ordained by the Sangguniang Panlungsod of Bacolod, that:

Section 1 - Section 10, of Ordinance No. 1, Series of 1974, otherwise known as the "Revenue Code of Bacolod City of 1974", is hereby amended to read:

"Section 10- Amusement Tax on Admission.- There is hereby imposed and levied a tax on admission to be collected from the proprietors, lessees, or operators of theaters, cinematographs, concert halls, circuses and other places of amusement, Sponsors of public showing of Video Cassette Films, within the jurisdiction of the City of Bacolod at the following rate:

- a) When the amount paid for admission is one peso or less, twenty percent, and
- b) When the amount paid for admission exceeds one peso, thirty percent.

In the case of theaters, cinematographs or public showing of Video Cassette Films the taxes herein prescribed shall first be deducted and withheld by the proprietors, lessees, operators of the theaters or cinematographs, or Sponsors of public showing of Video Cassette Films and paid to the City Treasurer. The gross receipts are divided between the proprietors, lessees or operators of the theaters or cinematographs and the distributors of the cinematograph/video cassette films."

Section 2 - The amendatory provisions of this ordinance shall take effect ten (10) days after the publication of this ordinance.

CARRIED BY THE VOTE OF:

Affirmative:

Kagawad : Inocencio Y. Lucasan, Rolando C. Estrella, Romeo S. Geocadin, Rodolfo A. Parreño, Rodolfo S. Magbanua, Constancio G. Legaspi, Jose Vicente G. Tanpinco, Raymundo G. Pandan and Erle Stanley D. Buyco.

Negative : None.

Absent : Kagawad Pedro E. Jimenea.

Passed : August 16, 1983.

JOSE H. LAS PIÑAS
Vice-Mayor
Presiding Officer

ATTESTED:

ATTY. KENNETH M. BARREDO

Secretary of the Sangguniang Panlungsod

APPROVED: August 22, 1983

JOSE Y. MONTALVO, JR.
City Mayor