

REPUBLIKA NG PILIPINAS
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
LUNGSOD NG BAKOLOD
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CITY ORDINANCE NO. 15
August 26, 1986

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

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

WHEREAS, this VIDEO TAPE renting is now fast proliferating in this city and is becoming a flourishing and profitable industry for the owners/operators thereof;

WHEREAS, notwithstanding the income derived by those who are engaged in this kind of business, no tax is being levied by the City of Bacolod to these operators/owners of VIDEO CLUBS.

NOW, therefore, pursuant to Section 10 of Presidential Decree No. 1987 (An Act Creating the Videogram Regulatory Board), the Sangguniang Panlungsod of Bacolod in session assembled

RESOLVED, to pass the following ordinance:

Be it ordained by the Sangguniang Panlungsod of Bacolod that:

Section 1 - There is hereby imposed in the City of Bacolod, a tax of thirty percent (30%) of the purchase or rental rate, as the case may be, for every sale, lease, or disposition of a videogram containing the original or a reproduction of any motion picture of audio-visual program;

Section 2 - The tax herein imposed shall be due and payable within the first twenty (20) days of the month next following that for which it is due by the proprietor, seller or lessor concerned, and such tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month. If the tax is not paid within the time fixed hereinabove, the taxpayer shall be subject to a surcharge of twenty five per cent of the amount of the tax due plus an interest upon the unpaid amount at the rate of fourteen per cent per annum from the due date until the tax is fully paid. In the case of willful neglect to file the return and pay the tax within the time required or in case fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty per cent of the correct amount of the tax due in addition to the interest and penalties provided by this ordinance.

Section 3 - The registration with and permit issued by the Videogram Regulatory Board is a condition precedent for securing a business permit or license from the Office of the City Mayor;

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 - That in addition to the registration of cash invoices and receipts with the Internal Revenue, these cash invoices or cash receipts be registered with the Office of the City Treasurer so that effective control can be had by both government;

Section 6 - 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 7 - Repealing Clause - All other ordinances contrary to or inconsistent with the provisions of this ordinance are hereby revoked and/or repealed accordingly.

Section 8 - Effectivity - This ordinance shall take effect FIFTEEN (15) days after its publication.

CARRIED BY THE VOTE OF:

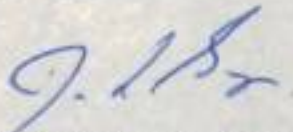
Affirmative:

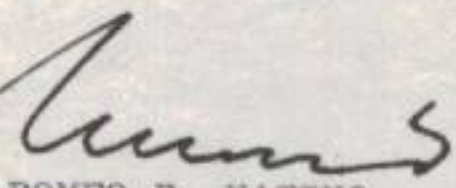
Kagawad: Constancio G. Legaspi, Juanito S. Amihan, Jr.,
Ramon B. Clapiz, Ricardo J. Arnaldo, Alex R. Coloso,
Jesse I. Figueroa, Francisco M. Feria, Alan S.
Macasa, Raymundo G. Pandan, Live L. Vera.

Negative: N o n e .

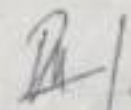
Passed : August 26, 1986.

Absent : N o n e .


JUAN RAMON R. GUANZON
Presiding Officer
Officer-in-Charge
Office of the Vice-Mayor
City of Bacolod

ATTESTED: 
ATTY. ROMEO B. NATINO
Secretary, Sangguniang Panlungsod

APPROVED: September 2, 1986


AMADO A. PARREÑO, JR.
Officer-in-Charge
Office of the City Mayor
City of Bacolod