

REPUBLIKA NG PILIPINAS  
TANGGAPAN NG SANGGUNIAN NG PANLUNGSOD  
LUNGSOD NG BAKOLOD

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CITY ORDINANCE NO. 215

March 12, 1998

AN ORDINANCE GRANTING INCENTIVE TO EARLY PAYMENT OF  
CINEMA AMUSEMENT TAX.

WHEREAS, due to the present economic crisis brought about by natural and financial calamities including but not limited to the present financial crisis, the gross admission of cinema movie house/theatres had been greatly affected;

WHEREAS, unless and until assistance is extended to the cinema movie house/theatre operators, lessees and/or proprietors the possibility that these establishments will close is very apparent as a number of them had already intimated the same and/or the delay the payment of taxes by reason of the present economic difficulties;

WHEREAS, in view of the foregoing premises, there is a need to grant an incentive relief by way of discount for early payment by the owner, proprietor, lessee or movie operator of Cinema movie house/theater of the taxes due to the City.

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

Section 1. Section 18 and 20, Article VI of the City Ordinance No. 93-001, series of 1993, otherwise known as Revenue Code of the City of Bacolod read as follows, to wit:

*"SECTION 18. IMPOSITION. There is hereby imposed and levied an amusement tax to be collected from the proprietors, lessees or operators of theatres, cinematographs, concert halls, circuses, cockpits, boxing stadia and other places of amusement at the rate of thirty (30) percent of the gross receipts from admission fees."*

*"SECTION 20. TIME AND MANNER OF PAYMENT. The taxes herein imposed shall be due and payable within the first twenty (20) days of the month next following that for which they are due, by the proprietor, lessees or operators concerned, and such taxes to be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month".*

Section 2. In case of movie house/theater its owner, proprietor, lessee or operator shall be granted a discount of 45% of the amount of taxes due to the City if payment is made on/or before the 10th day of the succeeding month next following that for which they are due;

Section 3. Such taxes and/or revenue shall be determined on the basis of a true and complete return of the amount of gross receipts derived from the Cinema movie house/theater during the preceding month as reflected in a ticketing machine installed by the Cinema owner, proprietor, lessee or operator;

Section 4. That the incentive relief (discount) granted herein can be availed of by the owner, proprietor, lessee and/or operator of the Cinema movie house/theater only upon compliance of Section 3 hereof;

Section 5. That this incentive shall be reviewed by the Sangguniang Panlungsod every two (2) years to effect the necessary adjustment pertinent thereto.

Section 6. This ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation in Bacolod City.

CARRIED BY THE VOTE OF:

Affirmative:

Councilors : Renecito S. Novero, Lorendo K. Dilag, Rolando V. Villamor, Juanito S. Amihan, Jr., Napoleon A. Cordova, Constancio G. Legaspi, Archie S. Baribar, Joaquin L. Torre, Luzviminda S. Valdez, Juan Ramon R. Guanzon, Pepito T. Malapitan, Christine Angelie V. Matus.

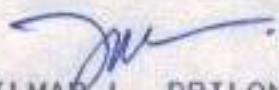
Negative : Councilor Ricardo L. Tan.

Main Author : Councilor Lorendo K. Dilag.


Absent : Councilor Celia R. Flor.

Passed : March 12, 1998 (Regular Session).

Comments : P a s s e d .

  
WILMAR L. DRILON  
Vice Mayor  
Presiding Officer  
C.O No. 215 S'98

ATTESTED:

  
ATTY. NILO T. ALEJANDRINO  
Secretary to the Sanggunian

APPROVED: March 24, 1998.

  
EVELIO R. LEONARDIA  
City Mayor

NTA/HPL/jbz

RECORDS DIVISION  
OFFICE OF THE MAYOR  
BACOLOD CITY

DATE: 3/18/98

TIME: 3:20 PM

REC'D BY: [Signature]