ORDINANCE NO. 2009-077

AN ORDINANCE AMENDING SECTION 40, ARTICLE 1, CHAPTER 11 OF ORDINANCE NO. 2004-123, AS AMENDED, OTHERWISE KNOWN AS "AN ORDINANCE CODIFYING AND REVISING THE VARIOUS REVENUE ORDINANCES OF THE CITY OF NAGA, AND FOR OTHER PURPOSES":-

Author: Hon. Salvador M. del Castillo

WHEREAS, Congress of the Philippines passed an amendment to Section 140 of Republic Act No 7160, reducing the percentage of amusement tax imposed by local government units on amusement places which is now Republic Act No. 9640;

WHEREAS, considering that Republic Act No. 9640 which lapsed into law in accordance with Article VI, Section 27 (1) of the Constitution, and such law was already published in the Official Gazette, hence already effective, it is now mandatory for local government units to reduce the rate of amusement tax from the present rate to ten (10) percent;

WHEREAS, since the amusement tax imposed by the City Government of Naga under Ordinance No. 2004-123 is higher than that provided under the new law, there is a need to pass an amendatory ordinance for purposes of record, and to conform to its provision;

NOW, THEREFORE,

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that:

SECTION 1. - Section 40, Article I, Chapter II of Ordinance NO. 2004-123 is hereby amended, now to read as follows:

"SECTION 40. - Imposition of Tax on Amusement Places and Activities. - There is hereby levied an amusement tax of Ten (10%) percent of the gross receipts from admission fees to theaters, cinemas, cockpits, concert halls, carnivals, boxing stadia and other sports gymnasia or arenas, and other places of amusement and entertainment, or places temporarily or intermittently used for any form of amusement or entertainment activities where admission fees are charged and collected which tax shall be payable by the proprietors, lessees or operators of said places, except those covered under Par. D hereof, which shall be subject to a tax of five percent (5%) of the gross receipts from admission fees; ORDINANCE NO. 2009-077 Series of 2 0 0 9

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SECTION 2. Repealing Clause. - The provision of ordinances, executive orders, rules and regulations which are inconsistent with the provisions hereof are hereby repealed, amended or modified accordingly.

SECTION 3. This ordinance shall take effect upon its approval and publication in a newspaper of local circulation.

ENACTED: October 13, 2009

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WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DE LA TORRE

Secretary to the Sangguniang Panlungsod

GABRIEL H. BORDADO, JR. City Vice Mayor &

Presiding Officer
APPROVED:

JESSE M. ROBREDO

City Mayor