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**8. Tax on Race Tracks. – A tax is hereby imposed on owners or operators of race tracks maintained and operated for the purpose of horse-racing and other races where bets are placed at the rate of fifty percent (50%) of one percent (1%) of the gross receipts for the preceding calendar year;**

The phrase: **“Provided, however, that duly licensed off-track betting stations shall pay a tax of one percent (1%) of the capital investment thereof, if newly established.”** is hereby deleted.

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**9. Tax on Basque Pelota Courts. – There is hereby imposed a tax on the owner, operator or maintainer of a Basque Pelota Court, including the games of pala, requeta, cestapunta, remonte, and mano, popularly known as jai alai, in which professional players participate, to make either direct bet or bets by means of a totalizer, as authorized by law, at the rate of seventy five percent (75%) of one percent (1%) of the gross annual income for the preceding calendar year; Affront on betting stations when duly licensed, shall pay a tax of one percent (1%) of their gross income of the preceding calendar year.**

The phrase: **“and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established.”**, is hereby deleted.

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The phrase under Sub-Section h(11) : **“Newly started businesses under this section shall pay a tax equivalent to one tenth (1/10) of one percent (1%) of the capital investment, but in no case shall the tax be less than Php200.00.”** is hereby deleted.”

**SECTION 2.** - This ordinance shall take effect upon its approval and after publication in a newspaper of local circulation.

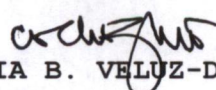
ENACTED: February 23, 2021

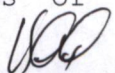
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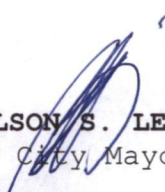
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**WE HERBEY CERTIFY** to the correctness of the foregoing ordinance.

  
**CECILIA B. VELUZ-DE ASIS**  
City Vice Mayor  
& Presiding Officer

  
**GIL A. DE LA TORRE**  
Secretary to the  
Sangguniang Panlungsod

APPROVED:

  
**NELSON S. LEGACION**  
City Mayor