

RESOLUTION NO. 2014-184

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RESOLUTION REQUESTING THE HOUSE OF REPRESENTATIVES THROUGH CONGRESSWOMAN MARIA LEONOR G. ROBREDO TO CAUSE TO AMEND SECTION 284 OF THE LOCAL GOVERNMENT CODE (RA 7160), INCREASING THE SHARE OF ALL LOCAL GOVERNMENT UNITS (LGUS) IN THE NATIONAL TAXES, AS PROVIDED FOR IN THE 1987 PHILIPPINE CONSTITUTION:-

Introduced by: Councilor David Casper A. Nathan Sergio

WHEREAS, Section 6 Article X of the 1987 Philippine Constitution, states: *“Local government units shall have a just share, as determined by law, in the national taxes which shall be automatically released to them;”*

WHEREAS, national taxes, as defined, are all taxes being collected, of whatever kind or nature, and from whatever source;

WHEREAS, this constitutional mandate was somehow inadvertently amended by Section 284 of 1991 Local Government Code (RA 7160), which states: *“Local government units shall have a share in the national internal revenue taxes based on the collection of the third fiscal year preceding the current fiscal year as follows: xxx”;*

WHEREAS, the term “national taxes” is not the same as “national internal revenue taxes”, the former is broader in scope and bigger in volume because the latter is merely a component of the former;

WHEREAS, by specifying and restricting the LGUs Share to the internal revenue taxes, as worded in the 1991 LGC, all LGUs were effectively denied their fair share from the customs duties being collected by the Bureau of Customs;

WHEREAS, this situation, in turn, effectively render most LGUs at the mercy of the National Government, relying on pittance, contrary to the envisioned role of LGUs as active partners of the National Government in the pursuit of national development and progress, particularly in the effective delivery of frontline basic services;

WHEREAS, there is a need to delete the words “internal revenue” from Section 24 of 1991 LGC to rectify the injustice done to LGUs;

WHEREAS, the proposed amendment by deletion will mean a lot to all the LGUs as it will eventually result to increased capacity and capability of LGUs to render public service delivery, more responsive and accountable local governance, more funds for social services and for basic infrastructures at the local level;

NOW, THEREFORE, on motion of Councilor Nathan Sergio and unanimously seconded;

BE IT RESOLVED, as it is hereby resolved, to request the House of Representatives through Congresswoman Maria Leonor G. Robredo to cause to amend Section 284 of the Local Government Code (RA 7160), increasing the share of Local Government Units (LGUs) in the national taxes, as provided for in the 1987 Philippine Constitution

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LET COPIES of this Resolution be furnished the City Mayor for his concurrence; the Office of Congresswoman Maria Leonor G. Robredo, for its consideration and appropriate action; and the respective Offices of the Leagues of Local Government, for their information and support.

APPROVED.

Adopted: June 24, 2014

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WE HEREBY TO CERTIFY to the correctness of the foregoing resolution.

GIL A. DE LA TORRE
Secretary to the
Sangguniang Panlungsod

GABRIEL H. BORDADO JR.
Acting City Vice Mayor
& Presiding Officer

APPROVED:

NELSON S. LEGACION
Acting City Mayor