



Republic of the Philippines

Province of Cavite

**CITY OF BACCOOR**

*Office of the Sangguniang Panlungsod*

EDWIN G. GAWARAN  
Councillor

AVELINO B. SOLIS  
Councillor

Absent  
REYNALDO M. FABIAN  
Councillor

ATTY. VENUS D. DE CASTRO  
Councillor

JANAIRÓ C. SAN MIGUEL  
Councillor

REYNALDO D. PALABRICA  
Councillor

Absent  
JAIME A. SAPANGHILA  
Councillor

Absent  
BAYANI M. DE LEON  
Councillor

CATHERINE S. EVARISTO  
Councillor ABC President

MA. ELIZA H. BAUTISTA  
Councillor - SK President

Attested by:

ATTY. KHALID A. ATEGA, JR.  
Secretary to the Sanggunian

Certified by:  
On Leave  
ROSETTE MIRANDA FERNANDO  
Municipal Vice Mayor/Presiding Officer

Approved by:  
  
EDWIN G. GAWARAN  
Acting City Mayor

**PRESENT:**

HON. AVELINO B. SOLIS ----- Acting City Vice Mayor/  
Acting Presiding Officer

HON. VENUS D. DE CASTRO ----- Councillor

HON. JANAIRÓ C. SAN MIGUEL ----- Councillor

HON. REYNALDO D. PALABRICA ----- Councillor

HON. CATHERINE S. EVARISTO ----- Councillor

(ABC-Pres.)

HON. MA. ELIZA H. BAUTISTA ----- Councillor

(SKF-Pres.)

**ABSENT:**

HON. REYNALDO M. FABIAN ----- Councillor

HON. JAIME A. SAPANGHILA ----- Councillor

HON. BAYANI M. DE LEON ----- Councillor

**ON LEAVE:**

HON. ROSETTE M. FERNANDO ----- City Vice Mayor/  
Presiding Officer

**CITY ORDINANCE NO. 2013-10**  
**Series of 2013**

**AN ORDINANCE AMENDING CITY ORDINANCE NO. 39-S-2012.**

**WHEREAS**, City Ordinance No. 39 was passed by the Sangguniang Panlungsod on 10 December 2012 authorizing the City of Bacoor to levy the taxes, fees and charges under Sections 135 to 141 of the Local Government Code of 1991;

**WHEREAS**, the City Treasurer requested the Sanggunian in writing to amend certain typographical errors appearing on the said ordinance in order to avoid confusion on the part of taxpayers;

**WHEREAS**, the Sanggunian deliberated on the said request and found the same to be in order;

**NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD IN SESSION ASSEMBLED**, that:

**SECTION 1.** Section 8 and subsection 8.5 (b) of City Ordinance No. 39-S-2012 are hereby amended and shall henceforth provide as follows:

**"SECTION 8. Amusement Tax.** There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits, beach resorts and other amusement places at the rate of **ten** percent (10%) of the gross receipts from admission fees



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**Section 8.1. Manner of Computing the Tax.** In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

**Section 8.2. Exemptions.** The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, opera or similar concert shall be exempt from the payment of the tax imposed herein but subject to permits and regulatory fees imposed in this Code.

**Section 8.3. Accrual of Proceeds of the Tax.** The proceeds from the Amusement tax shall be collected directly from the city government where the amusement place is located.

**Section 8.4. Time and Manner of Payment.** The tax imposed herein on the gross receipts realized during the month shall be paid to the City Treasurer within ten (10) days of the succeeding month.

A monthly amusement tax return indicating the gross receipts for the month duly certified by the proprietor, owner, operator, or lessee under oath shall be submitted to the City Treasurer within ten (10) calendar days of the succeeding month before payment of the amusement tax. The City Treasurer shall compare the return with the corresponding record of inspectors assigned during the month and verify the correctness of the return before acknowledging the tax payment.

**Section 8.5. Surcharge for Failure to File or for Fraudulent Filing of the Monthly Amusement Tax Return.** Any owner or operator of an amusement place who fails to file the Monthly Amusement Tax Return or who files a fraudulent return shall be subject to a surcharge of fifty percent (50%) of the tax due which shall be in addition to the interest and penalties prescribed in this Article.

a. **Surcharge for Late Payment.** Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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 Councilor ABC President

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 Councilor - SK President

Attested by:  
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 Secretary to the Sanggunian

Certified by:  
 On Leave  
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 Municipal Vice Mayor/Presiding Officer

Approved by:  
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Absent

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*[Signature]*  
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M.A. ELIZA H. BAUTISTA

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*[Signature]*  
 EDWIN G. GAWARAN  
 Acting City Mayor

b. **Interest on Unpaid Tax.** In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (**2%**) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months. xxx"

**Section 2. Separability Clause.** If for any reason any provision or section or part of this ordinance is declared not valid by a court of competent jurisdiction or suspended or revoked by the Sangguniang Panlungsod, such judgment shall not affect or impair the remaining provisions, section or parts thereof which shall remain or continue to be in full force and effect.

**Section 3. Applicability Clause.** All other matters relating the imposition in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 4. Repealing Clause.** All ordinances, rules and regulations or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly.

**Section 5. Effectivity.** This Code shall take effect fifteen (15) days after it has been published in a newspaper of general circulation and after it has been posted in at least three (3) in conspicuous places within the City of Bacoor.

**ENACTED** by the Sangguniang Panlungsod of Bacoor, Province of Cavite this 10<sup>th</sup> day of June 2013.

*I hereby certify that the foregoing City Ordinance is true and correct and that the same was duly approved in accordance with law.*

Certified by:

*[Signature]*  
**HON. AVELINO B. SOLIS**  
 Acting City Vice Mayor/Acting Presiding Officer



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*Sangguniang Panlungsod Secretary*

Approved by:

**HON. EDWIN G. GAWARAN**

*Acting City Mayor*